





Class J/T 16/3

Book A25
1886

Matthias

413- L A W S

RELATING TO

PUBLIC BUILDINGS,

WITH

INSTRUCTIONS TO SUPERINTENDENTS, CUSTODIANS,
AND DISBURSING OFFICERS.

COMPILED UNDER AUTHORITY OF THE FIRST AUDITOR, BY
H. McNEILL.

113

WASHINGTON:
GOVERNMENT PRINTING OFFICE.

1886.

JK 1613
A25
1886

TREASURY DEPARTMENT,
Document No. 932.
First Auditor.

SEP 15 1908
D. of D.



LAWS RELATING TO PUBLIC BUILDINGS.

LAND.

No land shall be purchased on account of the United States, except under a law authorizing such purchase.

R. S., 3736, May 1, 1820.

The President of the United States is authorized to procure the assent of the legislature of any State, within which any purchase of land has been made for the erection of forts, magazines, arsenals, dock-yards, and other needful buildings, without such consent having been obtained.

R. S., 1838, April 28, 1828.

No public money shall be expended upon any site or land purchased by the United States for the purposes of erecting thereon any armory, arsenal, fort, fortification, navy-yard, custom-house, light-house, or other public building, of any kind whatever, until the written opinion of the Attorney-General shall be had in favor of the validity of the title, nor until the consent of the legislature of the State in which the land or site may be, to such purchase, has been given. The district attorneys of the United States, upon the application of the Attorney-General, shall furnish any assistance or information in their power in relation to the titles of the public property lying within their respective districts. And the Secretaries of the Departments, upon the application of the Attorney-General, shall procure any additional evidence of title which he may deem necessary, and which may not be in the possession of the officers of the Government, and the expense of procuring it shall be paid out of the appropriations made for the contingencies of the Departments respectively.

R. S., 355, September 11, 1841.

* * * That in the selection of a site for any public building not yet commenced, reference shall be had to the interest and convenience of the public, as well as to the best interests of the Government; and the Secretary of the Treasury shall have power, and it shall be his duty, to set aside any selection which in his opinion has not been made solely with reference thereto.

No expenditure shall be made upon any building, a site for which has been selected, and work upon which has not been commenced, until

such of the persons who acted as commissioners in selecting such site shall make and file with the Secretary of the Treasury an oath or affirmation that he is not, at the time of making the affidavit, and was not at the date of making the selection of such site, directly or indirectly interested in the property selected for the same, and a similar affidavit shall be made and filed by each and every person hereafter appointed as such commissioner, before any site shall be finally adopted. In either case a failure on the part of any commissioner to make and file such an affidavit shall render the selection void.

Sup., p. 112, June 23, 1874.

It shall be the duty of all officers of the United States having any of the title papers (property purchased, or about to be purchased, for erection of public buildings) in their possession, to furnish them forthwith to the Attorney-General. No public money shall be expended until the written opinion of the Attorney-General shall be had.

Sup., p. 267, February 27, 1877.

And the Secretary of the Treasury is authorized to acquire, by private purchase or by condemnation, the necessary lands for public buildings and light-houses to be constructed, and for which money is appropriated, including all public-building sites authorized to be acquired under any of the acts of the first session of the Forty-seventh Congress; and there may be expended by the Secretary of the Treasury, from the several amounts appropriated for the construction of public buildings, the expenses incident to the procuring of sites for said buildings respectively.

Vol. 22, p. 605, March 3, 1883.

If any person or persons shall knowingly and unlawfully cut, or shall knowingly aid, assist, or be employed in unlawfully cutting, or shall wantonly destroy or injure, or procure to be wantonly destroyed or injured, any timber-tree, or any shade or ornamental tree, or any other kind of tree, standing, growing, or being upon any lands of the United States, which, in pursuance of law, have been reserved, or which have been purchased by the United States for any public use, every such person or persons so offending, on conviction thereof before any circuit or district court of the United States, shall, for every such offense, pay a fine not exceeding five hundred dollars, or shall be imprisoned not exceeding twelve months.

If any person or persons shall knowingly and unlawfully break or destroy any fence, wall, hedge, or gate inclosing any lands of the United States, which have, in pursuance of any law, been reserved or purchased by the United States for any public use, every such person so offending, on conviction, shall, for every such offense, pay a fine not exceeding two hundred dollars, or be imprisoned not exceeding six months.

If any person or persons shall knowingly and unlawfully break, open, or destroy any gate, fence, hedge, or wall inclosing any lands of the United States, reserved or purchased as aforesaid, and shall drive any

cattle, horses, or hogs upon the lands aforesaid for the purpose of destroying the grass or trees on the said grounds, or where they may destroy the said grass or trees, or if any such person or persons shall knowingly permit his or their cattle, horses, or hogs to enter through any of said inclosures upon the lands of the United States aforesaid, where the said cattle, horses, or hogs may or can destroy the grass or trees or other property of the United States on the said land, every such person or persons so offending, on conviction, shall pay a fine not exceeding five hundred dollars, or be imprisoned not exceeding twelve months: *Provided*, That nothing in this act shall be construed to apply to unsurveyed public lands and to public lands subject to pre-emption and homestead laws, or to public lands subject to an act to promote the development of the mining resources of the United States, approved May tenth, eighteen hundred and seventy-two.

Sup., p. 186, March 3, 1875.

Authority is hereby given to the Secretary of the Treasury to lease, at his discretion, for a period not exceeding five years, such unoccupied and unproductive property of the United States under his control, for the leasing of which there is no authority under existing law, and such leases shall be reported annually to Congress.

Sup., p. 460, March 3, 1879.

APPROPRIATIONS.

All warrants drawn by the Secretary of the Treasury, upon the Treasurer of the United States, shall specify the particular appropriation to which the same should be charged; and the moneys paid by virtue of such warrants shall, in conformity therewith, be charged to such appropriation in the books of the Secretary, First Comptroller, and Register.

R. S., 3675, September 2, 1789; March 3, 1809.

All estimates for the compensation of officers authorized by law to be employed shall be founded upon the express provisions of law, and not upon the authority of executive distribution.

R. S., 3662, March 3, 1855.

All sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made, and for no others.

R. S., 3678, March 3, 1809; February 12, 1868.

No accounting or disbursing officer of the Government shall allow or pay any account or charge whatever, growing out of, or in any way connected with, any commission or inquiry, except courts-martial or courts of inquiry in the military or naval service of the United States, until special appropriations shall have been made by law to pay such

accounts and charges. This section, however, shall not extend to the contingent fund connected with the foreign intercourse of the Government, placed at the disposal of the President.

R. S., 3681, August 26, 1842.

No part of the contingent fund appropriated to any Department, Bureau, or office, shall be applied to the purchase of any articles, except such as the head of the Department shall deem necessary and proper to carry on the business of the Department, Bureau, or office, and shall by written order direct to be procured

R. S., 3683, August 26, 1842.

Whenever any estimate submitted to Congress by the head of a Department asks an appropriation for any new specific expenditure, such as the erection of a public building or the construction of any public work, requiring a plan before the building or work can be properly completed, such estimate shall be accompanied by full plan and detailed estimates of the cost of the whole work. All subsequent estimates for any such work shall state the original estimated cost, the aggregate amount theretofore appropriated for the same, and the amount actually expended thereupon, as well as the amount asked for the current year for which estimate is made. And if the amount asked is in excess of the original estimate, the full reasons for the excess, and the extent of the anticipated excess, shall be also stated.

R. S., 3663, June 17, 1844 ; March 3, 1855.

No moneys appropriated for contingent, incidental, or miscellaneous purposes shall be expended or paid for official or clerical compensation.

R. S., 3682, July 12, 1870.

No Department of the Government shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year, or involve the Government in any contract for the future payment of money in excess of such appropriations.

R. S., 3679, July 12, 1870.

All appropriations for public buildings under the control of the Treasury Department shall be available immediately upon the approval of the act containing such appropriations.

R. S., 3684, June 10, 1872.

All balances of appropriations contained in the annual appropriation bills and made specifically for the service of any fiscal year, and remaining unexpended at the expiration of such fiscal year, shall only be applied to the payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within that year ; and balances not needed for such purposes shall be carried to the surplus fund. This section, however, shall not apply to appropriations known as permanent or indefinite appropriations.

R. S., 3690, July 12, 1870.

All balances of appropriations which shall have remained on the books of the Treasury, without being drawn against in the settlement of accounts, for two years from the date of the last appropriation made by law, shall be reported by the Secretary of the Treasury to the Auditor of the Treasury, whose duty it is to settle accounts thereunder, and the Auditor shall examine the books of his office, and certify to the Secretary whether such balances will be required in the settlement of any accounts pending in his office; and if it appears that such balances will not be required for this purpose, then the Secretary may include such balances in his surplus-fund warrant, whether the head of the proper Department shall have certified that it may be carried into the general Treasury or not. But no appropriation for the payment of the interest or principal of the public debt, or to which a longer duration is given by law, shall be thus treated.

R. S., 3691, July 12, 1870.

From and after the first day of July, eighteen hundred and seventy-four, and of each year thereafter, the Secretary of the Treasury shall cause all unexpended balances of appropriations which shall have remained upon the books of the Treasury for two fiscal years to be carried to the surplus fund and covered into the Treasury: *Provided*, That this provision shall not apply to permanent specific appropriations, appropriations for rivers and harbors, light-houses, fortifications, public buildings, or the pay of the Navy and Marine Corps; but the appropriations named in this proviso shall continue available until otherwise ordered by Congress. * * * *And provided further*, That this section shall not operate to prevent the fulfillment of contracts existing at the date of the passage of this act.

Sup., p. 48, June 20, 1874.

From and after the first day of July, eighteen hundred and eighty-two, and of each year thereafter, the Secretary of the Treasury shall cause all unexpended balances of the permanent and indefinite appropriations for collecting the revenue from customs which shall have remained upon the books of the Treasury for two fiscal years to be carried to the surplus fund and covered into the Treasury.

Vol. 22, p. 256, August 5, 1882.

* * * And hereafter all estimates of appropriations and estimates of deficiencies in appropriations intended for the consideration and seeking the action of any of the committees of Congress shall be transmitted to Congress through the Secretary of the Treasury, and in no other manner; and the said Secretary shall first cause the same to be properly classified, compiled, indexed, and printed, under the supervision of the chief of the division of warrants, estimates, and appropriations of his Department.

Vol. 23, p. 254, July 7, 1884.

* * * That the Secretary of the Treasury be, and he is hereby, authorized and directed to defer operations on any public buildings that are authorized by existing laws but not actually commenced, or to proceed with the same, as may, in his opinion, be for the best interests of the public service: *Provided*, That all moneys heretofore appropriated for the construction of public buildings and now remaining to the credit of the same on the books of the Treasury Department, or which may hereafter be appropriated for such buildings, shall remain available until the completion of the work for which they are, or may be, appropriated; and upon the final completion of each or any of said buildings, and the payment of all outstanding liabilities therefor, the balance or balances remaining shall be immediately covered into the Treasury.

Sup., p. 112, June 23, 1874.

And hereafter no money shall be paid nor contracts made for payment for any site for a public building in excess of the amount specifically appropriated therefor; and no money shall be expended upon any public building on which work has not yet been actually begun, until after drawings and specifications, together with detailed estimates of the cost thereof, shall have been made by the Supervising Architect of the Treasury Department, and said plans and estimates shall have been approved by the Secretary of the Treasury, Secretary of the Interior, and the Postmaster-General; and all appropriations made for the construction of such building shall be expended within the limitations of the act authorizing the same or limiting the cost thereof; and no change of said plan involving an increase of expense exceeding ten per centum of the amount to which said building was limited shall be allowed or paid by any officer of the Government without the special authority of Congress.

Sup., p. 159, March 3, 1875.

* * * That no act passed authorizing the Secretary of the Treasury to purchase a site and erect a public building thereon shall be held or construed to appropriate money unless the act in express language makes such appropriations.

Vol. 22, p. 305, August 7, 1882.

DUTIES OF DISBURSING AGENTS.

All officers, agents, or other persons, receiving public moneys, shall render distinct accounts of the application thereof, according to the appropriation under which the same may have been advanced to them.

R. S., 3623, March 3, 1809.

All claims and demands whatever by the United States or against them, and all accounts whatever in which the United States are con-

cerned, either as debtors or as creditors, shall be settled and adjusted in the Department of the Treasury.

R. S., 236, March 3, 1817.

All persons charged by law with the safe-keeping, transfer, and disbursement of the public moneys, other than those connected with the Post-Office Department, are required to keep an accurate entry of each sum received and of each payment or transfer.

R. S., 3643, August 6, 1846.

The Secretary of the Treasury shall cause all accounts of the expenditure of public money to be settled within each fiscal year, except where the distance of the places where such expenditure occurs may be such as to make further time necessary; and in respect to expenditures at such places, the Secretary of the Treasury, with the assent of the President, shall establish fixed periods at which a settlement shall be required.

R. S., 250, March 3, 1817.

Every person who shall have moneys of the United States in his hands or possession shall pay the same to the Treasurer, an assistant treasurer, or some public depositary of the United States, and take his receipt for the same, in duplicate, and forward one of them forthwith to the Secretary of the Treasury.

R. S., 3621, March 3, 1857.

Every officer or agent of the United States who receives public money which he is not authorized to retain as salary, pay, or emolument, shall render his accounts monthly. Such accounts, with the vouchers necessary to the correct and prompt settlement thereof, shall be sent by mail, or otherwise, to the Bureau to which they pertain, within ten days after the expiration of each successive month, and, after examination there, shall be passed to the proper accounting officer of the Treasury for settlement. Disbursing officers of the Navy shall, however, render their accounts and vouchers direct to the proper accounting officer of the Treasury. In case of the non-receipt at the Treasury, or proper Bureau, of any accounts within a reasonable and proper time thereafter, the officer whose accounts are in default shall be required to furnish satisfactory evidence of having complied with the provisions of this section. The Secretary of the Treasury may, if in his opinion the circumstances of the case justify and require it, extend the time hereinbefore prescribed for the rendition of accounts. Nothing herein contained shall, however, be construed to restrain the heads of any of the Departments from requiring such other returns or reports from the officer or agent, subject to the control of such heads of Departments as the public interest may require.

R. S., 3622, July 7, 1862; March 2, 1867; July 15, 1870; February 27, 1877.

Every officer or agent of the United States who, having received public money which he is not authorized to retain as salary, pay, or emolument, fails to render his accounts for the same as provided by law, shall be deemed guilty of embezzlement, and shall be fined in a sum equal to the amount of the money embezzled, and shall be imprisoned not less than six months or more than ten years.

R. S., 5491, July 17, 1862.

Every officer who neglects or refuses to make any return or report which he is required to make at stated times by any act of Congress or regulation of the Department of the Treasury, other than his accounts, within the time prescribed by such act or regulation, shall be fined not more than one thousand dollars and not less than one hundred.

R. S., 1780, July 18, 1866.

It shall be the duty of every disbursing officer having any public money intrusted to him for disbursement, to deposit the same with the Treasurer or some one of the assistant treasurers of the United States, and to draw for the same only as it may be required for payments to be made by him in pursuance of law, (and draw for the same only in favor of the persons to whom payment is made); and all transfers from the Treasurer of the United States to a disbursing officer shall be by draft or warrant on the Treasury or an assistant treasurer of the United States. In places, however, where there is no Treasurer or assistant treasurer, the Secretary of the Treasurer may, when he deems it essential to the public interest, specially authorize in writing the deposit of such public money in any other public depository, or, in writing, authorize the same to be kept in any other manner, and under such rules and regulations as he may deem most safe and effectual to facilitate the payments to public creditors.

R. S., 3620, June 14, 1866 ; February 27, 1877.

Whenever any person accountable for public money, neglects or refuses to pay into the Treasury the sum or balance reported to be due to the United States, upon the adjustment of his account, the First Comptroller of the Treasury shall institute suit for the recovery of the same, adding to the sum stated to be due on such account, the commissions of the delinquent, which shall be forfeited in every instance where suit is commenced and judgment obtained thereon, and an interest of six per centum per annum, from the time of receiving the money until it shall be repaid into the Treasury.

R. R., 3624, March 3, 1797.

Whenever any officer employed in the civil, military, or naval service of the Government, to disburse the public money appropriated for those branches of the public service, respectively, fails to render his accounts, or to pay over, in the manner and in the times required by law, or by

the regulations of the Department to which he is accountable, any sum of money remaining in his hands, it shall be the duty of the First or Second Comptroller of the Treasury, as the case may be, who shall be charged with the revision of the accounts of such officer, to cause to be stated and certified the account of such delinquent officer to the Solicitor of the Treasury, who is hereby authorized and required immediately to proceed against such delinquent officer, in the manner directed in the six preceding sections.

R. S., 3633. (See 3627, 3628, 3629, 3630, 3631, and 3632.)

The First Comptroller shall make an annual report to Congress of such officers as shall have failed to make settlement of their accounts for the preceding fiscal year, within the year, or within such further time as may have been prescribed by the Secretary of the Treasury for such settlement.

R. S., 272, March 3, 1817.

Every officer charged with the payment of any of the appropriations made by any act of Congress, who pays to any clerk, or other employé of the United States, a sum less than that provided by law, and requires such employé to receipt or give a voucher for an amount greater than that actually paid to and received by him, is guilty of embezzlement, and shall be fined in double the amount so withheld from any employé of the Government, and shall be imprisoned at hard labor for the term of two years.

R. S., 5483, March 3, 1853.

Every disbursing officer of the United States who deposits any public money intrusted to him in any place or in any manner, except as authorized by law, or converts to his own use in any way whatever, or loans with or without interest, or for any purpose not prescribed by law withdraws from the Treasurer or any assistant treasurer, or any authorized depository, or for any purpose not prescribed by law transfers or applies any portion of the public money intrusted to him, is, in every such act, deemed guilty of an embezzlement of the money so deposited, converted, loaned, withdrawn, transferred, or applied; and shall be punished by imprisonment with hard labor for a term not less than one year nor more than ten years, or by a fine of not more than the amount embezzled or less than one thousand dollars, or by both such fine and imprisonment.

R. S., 5488, June 14, 1866.

If the Treasurer of the United States, or any assistant treasurer, or any public depository, fails safely to keep all moneys deposited by any disbursing officer or disbursing agent, as well as all moneys deposited by any receiver, collector, or other person having moneys of the United States, he shall be deemed guilty of embezzlement of the moneys not so safely kept, and shall be imprisoned not less than six months nor

more than ten years, and fined in a sum equal to the amount of money so embezzled.

R. S., 5489, March 3, 1857.

Every officer or other person charged by any act of Congress with the safe-keeping of the public moneys who fails to safely keep the same, without loaning, using, converting to his own use, depositing in banks, or exchanging for other funds than as specially allowed by law, shall be guilty of embezzlement of the money so loaned, used, converted, deposited, or exchanged ; and shall be imprisoned not less than six months nor more than ten years, and fined in a sum equal to the amount of money so embezzled.

R. S., 5490, August 6, 1846.

Every person who, having moneys of the United States in his hands or possession, fails to make deposit of the same with the Treasurer, or some assistant treasurer, or some public depository of the United States, when required so to do by the Secretary of the Treasury, or the head of any other proper Department, or by the accounting officers of the Treasury, shall be deemed guilty of embezzlement thereof, and shall be imprisoned not less than six months nor more than ten years, and fined in a sum equal to the amount of money embezzled.

R. S., 5492, August 6, 1846 ; March 3, 1857.

The provisions of the five preceding sections shall be construed to apply to all persons charged with the safe-keeping, transfer, or disbursement of the public money, whether such persons be indicted as receivers or depositaries of the same.

R. S., 5493, August 6, 1846 ; February 8, 1875.

If any officer charged with the disbursement of the public moneys accepts, receives, or transmits to the Treasury Department, to be allowed in his favor, any receipt or voucher from a creditor of the United States, without having paid to such creditor, in such funds as the officer received for disbursement, or in such funds as he may be authorized by law to take in exchange, the full amount specified in such receipt or voucher, every such act is an act of conversion, by such officer, to his own use, of the amount specified in such receipt or voucher.

R. S., 5496, August 6, 1846.

Every officer of the United States, or person holding any place of trust or profit, or discharging any official function under, or in connection with, any executive department of the Government of the United States, or under the Senate or House of Representatives of the United States, who acts as an agent or attorney for prosecuting any claim against the United States, or in any manner, or by any means, otherwise than in discharge of his proper official duties, aids or assists in the prosecution or support of any such claim, or receives any gratuity, or any share of or interest in any claim from any claimant against the

United States, with intent to aid or assist, or in consideration of having aided or assisted, in the prosecution of such claim, shall pay a fine of not more than five thousand dollars, or suffer imprisonment not more than one year, or both.

R. S., 5498, February 26, 1853.

No exchange of funds shall be made by any disbursing officer or agent of the Government, of any grade or denomination whatsoever, or connected with any branch of the public service, other than an exchange for gold, silver, United States notes, and national-bank notes; and every such disbursing officer, when the means for his disbursements are furnished to him in gold, silver, United States notes, or national-bank notes, shall make his payments in the moneys so furnished; or when they are furnished to him in drafts, shall cause those drafts to be presented at their place of payment, and properly paid according to law, and shall make his payments in the money so received for the drafts furnished, unless, in either case, he can exchange the means in his hands for gold and silver at par. And it shall be the duty of the head of the proper Department immediately to suspend from duty any disbursing officer or agent who violates the provisions of this section, and forthwith to report the name of the officer or agent to the President, with the fact of the violation, and all the circumstances accompanying the same and within the knowledge of the Secretary, to the end that such officer or agent may be promptly removed from office, or restored to his trust and the performance of his duties, as the President may deem just and proper.

R. S., 3651, August 6, 1846; February 22, 1862; July 11, 1862; March 3, 1863; June 3, 1864.

No officer of the United States shall, either directly or indirectly, sell or dispose of to any person, for a premium, any Treasury note, draft, warrant, or other public security, not his private property, or sell or dispose of the avails or proceeds of such note, draft, warrant, or security, in his hands for disbursement, without making return of such premium, and accounting therefor by charging the same in his accounts to the credit of the United States; and any officer violating this section shall be forthwith dismissed from office.

R. S., 3652, August 6, 1846.

Before any bill of costs shall be taxed by any judge or other officer, or any account payable out of the money of the United States shall be allowed by any officer of the Treasury, in favor of clerks, marshals, or district attorneys, the party claiming such account shall render the same, with the vouchers and items thereof, to a United States circuit or district court, and, in presence of the district attorney or his sworn assistant, whose presence shall be noted on the record, prove in open court, to the satisfaction of the court, by his own oath or that of other persons having knowledge of the facts, to be attached to such account, that the services therein charged have been actually and necessarily performed as therein stated; and that the disbursements charged have

been fully paid in lawful money; and the court shall thereupon cause to be entered of record an order approving or disapproving the account, as may be according to law, and just. United States commissioners shall forward their accounts, duly verified by oath, to the district attorneys of their respective districts, by whom they shall be submitted for approval in open court, and the court shall pass upon the same in the manner aforesaid. Accounts and vouchers of clerks, marshals, and district attorneys, shall be made in duplicate, to be marked respectively "original" and "duplicate." And it shall be the duty of the clerk to forward the original accounts and vouchers of the officers above specified, when approved, to the proper accounting officers of the Treasury, and to retain in his office the duplicates, where they shall be open to public inspection at all times. Nothing contained in this act shall be deemed in any wise to diminish or affect the right of revision of the accounts to which this act applies by the accounting officers of the Treasury, as exercised under the laws now in force.

Sup., p. 145, February 22, 1875.

At the termination of each fiscal year all amounts of moneys that are represented by certificates, drafts, or checks, issued by the Treasurer, or by any disbursing officer of any Department of the Government, upon the Treasurer or any assistant treasurer, or designated depository of the United States, or upon any national bank designated as a depository of the United States, and which shall be represented on the books of either of such offices as standing to the credit of any disbursing officer, and which were issued to facilitate the payment of warrants, or for any other purpose in liquidation of a debt due from the United States, and which have for three years or more remained outstanding, unsatisfied, and unpaid, shall be deposited by the Treasurer, to be covered into the Treasury by warrant, and to be carried to the credit of the parties in whose favor such certificates, drafts, or checks were respectively issued, or to the persons who are entitled to receive pay therefor, and into an appropriation account to be denominated "outstanding liabilities."

R. S., 306, May 2, 1866.

The certificate of the Register of the Treasury, stating that the amount of any draft issued by the Treasurer, to facilitate the payment of a warrant directed to him for payment, has remained outstanding and unpaid for three years or more, and has been deposited and covered into the Treasury in the manner prescribed by the preceding section, shall be, when attached to any such warrant, a sufficient voucher in satisfaction of any such warrant or part of any warrant, the same as if the drafts correctly indorsed and fully satisfied were attached to such warrant or part of warrant. And all such moneys mentioned in this and in the preceding section shall remain as a permanent appropriation for the redemption and payment of all such outstanding and unpaid certificates, drafts, and checks.

R. S., 307, May 2, 1866.

The payee or the bona fide holder of any draft or check, the amount of which has been deposited and covered into the Treasury pursuant to the preceding sections, shall, on presenting the same to the proper officer of the Treasury, be entitled to have it paid by the settlement of an account and the issuing of a warrant in his favor, according to the practice in other cases of authorized and liquidated claims against the United States.

R. S., 308, May 2, 1866.

The amounts, except such as are provided for in section three hundred and six, of the accounts of every kind of disbursing officer, which shall have remained unchanged, or which shall not have been increased by any new deposit thereto, nor decreased by drafts drawn thereon, for the space of three years, shall in like manner be covered into the Treasury, to the proper appropriation to which they belong; and the amounts thereof shall, on the certificate of the Treasurer that such amount has been deposited in the Treasury, be credited by the proper accounting officer of the Department of the Treasury on the books of the Department, to the officer in whose name it had stood on the books of any agency of the Treasury, if it appears that he is entitled to such credit.

R. S., 309, May 2, 1866.

The Treasurer, each assistant treasurer, and each designated depositary of the United States, and the cashier of each of the national banks designated as such depositaries, shall, at the close of business on every thirtieth day of June, report to the Secretary of the Treasury the condition of every account standing, as in the preceding section specified, on the books of their respective offices, stating the name of each depositor, with his official designation, the total amount remaining on deposit to his credit, and the dates, respectively, of the last credit and the last debit made to each account. And each disbursing officer shall make a like return of all checks issued by him, and which may then have been outstanding and unpaid for three years and more, stating fully in such report the name of the payee, for what purpose each check was given, the office on which drawn, the number of the voucher received therefor, the date, number, and amount for which it was drawn, and, when known, the residence of the payee.

R. S., 310, May 2, 1866.

Whenever any original check is lost, stolen, or destroyed, disbursing officers and agents of the United States are authorized, after the expiration of six months, and within three years from the date of such check, to issue a duplicate check; and the Treasurer, assistant treasurers, and designated depositaries of the United States are directed to pay such duplicate checks, upon notice and proof of the loss of the original checks, under such regulations in regard to their issue and payment, and upon the execution of such bonds, with sureties, to indemnify the United States, as the Secretary of the Treasury shall prescribe. This

section shall not apply to any check exceeding in amount the sum of one thousand dollars.

R. S., 3646, February 2, 1872.

In case the disbursing officer or agent by whom such lost, destroyed, or stolen original check was issued, is dead, or no longer in the service of the United States, it shall be the duty of the proper accounting officer, under such regulations as the Secretary of the Treasury shall prescribe, to state an account in favor of the owner of such original check for the amount thereof, and to charge such amount to the account of such officer or agent.

R. S., 3647, February 7, 1872.

COMMISSIONS TO DISBURSING AGENTS.

No officer in any branch of the public service, or any other person whose salary, pay, or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation, in any form whatever, for the disbursement of public money, or for any other service or duty whatever, unless the same is authorized by law, and the appropriation therefor explicitly states that it is for such additional pay, extra allowance, or compensation.

R. S., 1765, March 3, 1839 ; August 23, 1842 ; May 1, 1876.

The collectors of customs in the several collection districts are required to act as disbursing agents for the payment of all moneys that are or may hereafter be appropriated for the construction of custom-houses, court-houses, post-offices, and marine hospitals; with such compensation, not exceeding one-quarter of one per centum, as the Secretary of the Treasury may deem equitable and just.

R. S., 3657, June 12, 1858.

Where there is no collector at the place of location of any public work specified in the preceding section, the Secretary of the Treasury may appoint a disbursing agent for the payment of all moneys appropriated for the construction of any such public work, with such compensation as he may deem equitable and just.

R. S. 3658, July 28, 1866.

The Secretary of the Treasury may designate any officer of the United States, who has given bonds for the faithful performance of his duties, to be disbursing agent for the payment of all moneys appropriated for the construction of public buildings authorized by law within the district of such officer.

R. S., 255, March 3, 1869.

No extra compensation exceeding one-eighth of one per centum shall in any case be allowed or paid to any officer, person, or corporation for

disbursing moneys appropriated to the construction of any public building.

R. S., 3654, March 3, 1869.

* * * That the provisions contained in the act approved March third, eighteen hundred and sixty-nine, entitled "An act making appropriations to supply deficiencies in the appropriations for the service of the Government for the fiscal year ending June thirtieth, eighteen hundred and sixty-nine, and for other purposes," limiting the compensation to be allowed for the disbursement of moneys appropriated for the construction of any public building, was intended and shall be deemed and held to limit the compensation to be allowed to any disbursing officer who disburses moneys appropriated for and expended in the construction of any public building as aforesaid to three-eighths of one per centum for said services.

Sup., p. 166, March 3, 1875.

* * * And any disbursing agent who has been or may be appointed to disburse any appropriation for any United States courthouse and post-office, or other building or grounds, not located within the city of Washington, shall be entitled to the compensation allowed by law to collectors of customs for such amounts as have been or may be disbursed.

Vol. 22, p. 306, August 7, 1882.

The assistant treasurers shall be entitled to the following salaries, to be paid quarter-yearly at the Treasury of the United States, to wit:

First. The assistant treasurer at Boston, to five thousand dollars a year.

Second. The assistant treasurer at New York, to eight thousand dollars a year.

Third. The assistant treasurer at Philadelphia, to five thousand dollars a year.

Fourth. The assistant treasurer at Baltimore, to five thousand dollars a year.

* * * * *

Sixth. The assistant treasurer at New Orleans, to four thousand five hundred dollars a year.

Seventh. The assistant treasurer at Saint Louis, to five thousand dollars a year.

Eighth. The assistant treasurer at San Francisco, to six thousand dollars a year.

Ninth. The assistant treasurer at Cincinnati, to five thousand dollars a year.

Tenth. The assistant treasurer at Chicago, to five thousand dollars a year.

R. S., 3596, August 6, 1846; March 3, 1853; March 3, 1855; April 7, 1866; June 15, 1870; February 12, 1873; March 3, 1873.

The salaries named in the preceding section shall be in full for the services of the respective officers, and none of them shall charge or receive any commission, pay, or perquisite, for any official service of any character or description whatsoever. Every such officer who makes any such charge, or receives any such compensation, shall be deemed guilty of a misdemeanor, and shall be fined or imprisoned, or both.

R. S., 3597, August 6, 1846.

* * * That in lieu of the salaries, moieties, and perquisites of whatever name or nature, and commissions on disbursements, now paid to and received by the collectors, naval officers, and surveyors connected with the customs service in the several collection districts of the United States hereinafter named, there shall be paid, from and after the first day of July, eighteen hundred and seventy-four, an annual salary as follows :

To the collector of the district of New York, twelve thousand dollars.

To the collectors of the districts of Boston and Charlestown, Massachusetts; and Philadelphia, Pennsylvania, each eight thousand dollars.

To the collectors of the districts of San Francisco, California; Baltimore, Maryland; and New Orleans, Louisiana, each seven thousand dollars.

To the collector of the district of Portland and Falmouth, Maine, six thousand dollars.

To the naval officer for the district of New York, eight thousand dollars.

To the naval officers of the districts of Boston and Charlestown, Massachusetts; and San Francisco, California; and Philadelphia, Pennsylvania, each five thousand dollars.

To the surveyor of the port of New York, eight thousand dollars.

To the surveyors of the ports of Boston, Massachusetts; and San Francisco, California; and Philadelphia, Pennsylvania, each five thousand dollars.

Sup., p. 82, June 22, 1874.

* * * That from and after the thirtieth day of June, eighteen hundred and eighty-two, the salary of the collector of customs of the district of Chicago, Illinois, shall be seven thousand dollars per annum, and the same shall be in place of all salary, commissions, fees, and charges now allowed by law as compensation of that officer: *Provided*, That all fees and emoluments now received by the said collector and applied to his compensation, under the provisions of existing law, shall, from and after the thirtieth day of June, eighteen hundred and eighty-two, be accounted for and paid into the Treasury of the United States.

Vol. 22, p. 567, March 3, 1883.

CONTRACTS.

All purchases and contracts for supplies or services, in any of the Departments of the Government, except for personal services, shall be made by advertising a sufficient time previously for proposals respecting the same, when the public exigencies do not require the immediate delivery of the articles or performance of the service. When immediate delivery or performance is required by the public exigency, the articles or service required may be procured by open purchase or contract, at the places and in the manner in which such articles are usually bought and sold, or such service engaged between individuals.

R. S., 3709, March 2, 1861 ; June 22, 1874.

Whenever proposals for supplies have been solicited, the parties responding to such solicitation shall be duly notified of the time and place of opening the bids, and be permitted to be present either in person or by attorney, and a record of each bid shall then and there be made.

R. S., 3710, January 31, 1868.

No contract or purchase on behalf of the United States shall be made, unless the same is authorized by law or is under an appropriation adequate to its fulfillment, except in the War and Navy Departments, for clothing, subsistence, forage, fuel, quarters, or transportation, which, however, shall not exceed the necessities of the current year.

R. S., 3732, March 2, 1861.

Every officer of the Government who knowingly contracts, for the erection, repair, or furnishing of any public building, or for any public improvement, to pay a larger amount than the specific sum appropriated for such purpose, shall be punished by imprisonment not less than six months nor more than two years, and shall pay a fine of two thousand dollars.

R. S., 5503, July 25, 1868.

No contract shall be entered into for the erection, repair, or furnishing of any public building; or for any public improvement which shall bind the Government to pay a larger sum of money than the amount in the Treasury appropriated for the specific purpose.

R. S., 3733, July 25, 1868.

No advance of public money shall be made in any case whatever. And in all cases of contracts for the performance of any service, or the delivery of articles of any description, for the use of the United States, payment shall not exceed the value of the service rendered, or of the articles delivered previously to such payment. It shall, however, be lawful, under the special direction of the President, to make such advances to the disbursing officers of the Government as may be necessary to the faithful and prompt discharge of their respective duties, and

to the fulfillment of the public engagements. The President may also direct such advances as he may deem necessary and proper, to persons in the military and naval service employed on distant stations, where the discharge of the pay and emoluments to which they may be entitled cannot be regularly effected.

R. S., 3648, January 31, 1823.

No contract or order, or any interest therein, shall be transferred by the party to whom such contract or order is given to any other party, and any such transfer shall cause the annulment of the contract or order transferred, so far as the United States are concerned. All rights of action, however, for any breach of such contract by the contracting parties, are reserved to the United States.

R. S., 3737, July 17, 1862.

It shall not be lawful for any of the Executive Departments to make contracts for stationery or other supplies for a longer term than one year from the time the contract is made.

R. S., 3735, January 31, 1868.

No member of or Delegate to Congress shall, directly or indirectly, himself, or by any other person in trust for him, or for his use or benefit, or on his account, undertake, execute, hold, or enjoy, in whole or in part, any contract or agreement made or entered into in behalf of the United States, by any officer or person authorized to make contracts on behalf of the United States. Every person who violates this section shall be deemed guilty of a misdemeanor, and shall be fined three thousand dollars. All contracts or agreements made in violation of this section shall be void; and whenever any sum of money is advanced on the part of the United States, in consideration of any such contract or agreement, it shall be forthwith repaid; and in case of refusal or delay to repay the same, when demanded, by the proper officer of the Department under whose authority such contract or agreement shall have been made or entered into, every person so refusing or delaying, together with his surety or sureties, shall be forthwith prosecuted at law for the recovery of any such sum of money so advanced.

R. S., 3739, April 21, 1868; June 22, 1874.

Nothing contained in the preceding section shall extend, or be construed to extend, to any contract or agreement, made or entered into, or accepted, by any incorporated company, where such contract or agreement is made for the general benefit of such incorporation or company; nor to the purchase or sale of bills of exchange or other property by any member of [or Delegate to] Congress, where the same are ready for delivery, and payment therefor is made, at the time of making or entering into the contract or agreement.

R. S., 3740, April 21, 1808; February 27, 1877.

In every such contract or agreement to be made or entered into, or accepted, by or on behalf of the United States, there shall be inserted

an express condition that no member of [or Delegate to] Congress shall be admitted to any share or part of such contract or agreement, or to any benefit to arise thereupon.

R. S., 3741, April 21, 1808.

Every member of Congress or any officer or agent of the Government who, directly or indirectly, takes, receives, or agrees to receive, any money, property, or other valuable consideration whatever, from any person for procuring, or aiding to procure, any contract, office, or place, from the Government, or any Department thereof, or from any officer of the United States, for any person whatever, or for giving any such contract, office, or place to any person whomsoever, and every person who, directly or indirectly, offers or agrees to give, or gives, or bestows any money, property, or other valuable consideration whatever, for the procuring or aiding to procure, any such contract, office, or place, and every member of Congress who, directly or indirectly, takes, receives, or agrees to receive any money, property, or other valuable consideration whatever after his election as such member, for his attention to, services, action, vote, or decision on any question, matter, cause, or proceeding which may then be pending, or may by law or under the Constitution be brought before him in his official capacity, or in his place as such member of Congress, shall be deemed guilty of a misdemeanor, and shall be imprisoned not more than two years and fined not more than ten thousand dollars. And any such contract or agreement may, at the option of the President, be declared absolutely null and void; and any member of Congress or officer convicted of a violation of this section shall, moreover, be disqualified from holding any office of honor, profit, or trust under the Government of the United States.

R. S., 1781, July 16, 1862; February 25, 1863.

No Senator, Representative, or Delegate, after his election and during his continuance in office, and no head of a Department, or other officer or clerk in the employ of the Government, shall receive or agree to receive any compensation whatever, directly or indirectly, for any services rendered, or to be rendered, to any person, either by himself or another, in relation to any proceeding, contract, claim, controversy, charge, accusation, arrest, or other matter or thing in which the United States is a party, or directly or indirectly interested, before any Department, court-martial, Bureau, officer, or any civil, military, or naval commission whatever. Every person offending against this section shall be deemed guilty of a misdemeanor, and shall be imprisoned not more than two years, and fined not more than ten thousand dollars, and shall, moreover, by conviction therefor, be rendered forever thereafter incapable of holding any office of honor, trust, or profit under the Government of the United States.

R. S., 1782, June 11, 1864.

Every officer who, on behalf of the United States, directly or indirectly makes or enters into any contract, bargain, or agreement in

writing or otherwise, other than such as are hereinbefore excepted, with any member of [or Delegate to] Congress, shall be deemed guilty of a misdemeanor, and shall be fined three thousand dollars.

R. S., 3742, April 21, 1808.

All contracts to be made, by virtue of any law, and requiring the advance of money, or in any manner connected with the settlement of public accounts, shall be deposited in the office of the First Comptroller of the Treasury of the United States [the Second Comptroller of the Treasury of the United States, or the Commissioner of Customs, respectively, according to the nature thereof] within ninety days after their respective dates.

R. S., 3743, July 16, 1798.

EMPLOYÉES.

No money shall be paid from the Treasury to any person acting or assuming to act as an officer, civil, military, or naval, as salary, in any office, when the office is not authorized by some previously existing law, unless such office is subsequently sanctioned by law.

R. S., 1760, February 9, 1863.

No person who holds an office, the salary or annual compensation attached to which amounts to the sum of two thousand five hundred dollars, shall receive compensation for discharging the duties of any other office, unless expressly authorized by law.

R. S., 1763, August 3, 1852; June 20, 1874.

No allowance or compensation shall be made to any officer or clerk, by reason of the discharge of duties which belong to any other officer or clerk in the same or any other Department; and no allowance or compensation shall be made for any extra services whatever which any officer or clerk may be required to perform, unless expressly authorized by law.

R. S., 1764, August 26, 1842.

No officer in any branch of the public service, or any other person whose salary, pay, or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation, in any form whatever, for the disbursement of public money, or for any other service or duty whatever, unless the same is authorized by law, and the appropriation therefor explicitly states that it is for such additional pay, extra allowance, or compensation.

R. S., 1765, March 3, 1839; August 23, 1842; May 1, 1876.

No money shall be paid to any person for his compensation who is in arrears to the United States, until he has accounted for and paid into the Treasury all sums for which he may be liable. In all cases where the pay or salary of any person is withheld in pursuance of this section

the accounting officers of the Treasury, if required to do so by the party, his agent or attorney, shall report forthwith to the Solicitor of the Treasury the balance due; and the Solicitor shall, within sixty days thereafter, order suit to be commenced against such delinquent and his sureties.

R. S., 1766, January 25, 1828; May 20, 1836.

No officer, clerk, or employé in the United States Government employ shall at any time solicit contributions from other officers, clerks, or employés in the Government service for a gift or present to those in a superior official position; nor shall any such officials or clerical superiors receive any gift or present offered or presented to them as a contribution from persons in Government employ receiving a less salary than themselves; nor shall any officer or clerk make any donation as a gift or present to any official superior. Every person who violates this section shall be summarily discharged from the Government employ.

R. S., 1784, February 1, 1870.

Eight hours shall constitute a day's work for all laborers, workmen, and mechanics who may be employed by or on behalf of the United States.

R. S., 3738, June 28, 1808.

Persons honorably discharged from the military or naval service by reason of disability resulting from wounds or sickness incurred in the line of duty, shall be preferred for appointments to civil offices, provided they are found to possess the business capacity necessary for the proper discharge of the duties of such offices.

R. S., 1754, March 3, 1865.

No money shall be paid to any clerk employed in either Department at an annual salary, as compensation for extra services, unless expressly authorized by law.

R. S., 170, June 17, 1844; March 3, 1863; February 28, 1867.

No extra clerk shall be employed in any Department, Bureau, or office, at the seat of Government, except during the session of Congress, or when indispensably necessary in answering some call made by either House of Congress at one session to be answered at another; nor then, except by order of the head of the Department in which, or in some Bureau or office of which, such extra clerk shall be employed. And no extra clerk employed in either of the Departments shall receive compensation except for time actually and necessarily employed, nor any greater compensation than three dollars a day for copying, or four dollars a day for any other service.

R. S., 171, August 26, 1842; August 15, 1876.

Every clerk employed in the Treasury Department who carries on any trade or business in the funds or debts of the United States, or of any State, or in any kind of public property, or who takes or applies to

his own use any emolument or gain for negotiating or transacting any business in the Department, shall be deemed guilty of a misdemeanor, and punished by a fine of five hundred dollars and removal from office.

R. S., 244, March 3, 1791 ; May 8, 1792.

It shall not be lawful for any person appointed after the first day of June, one thousand eight hundred and seventy-two, as an officer, clerk, or employé in any of the Departments, to act as counsel, attorney, or agent for prosecuting any claim against the United States which was pending in either of said Departments while he was such officer, clerk, or employé, nor in any manner, nor by any means, to aid in the prosecution of any such claim, within two years next after he shall have ceased to be such officer, clerk, or employé.

R. S., 190, June 1, 1872.

* * * That the executive officers of the Government are hereby prohibited from employing any clerk, agent, engineer, draughtsman, messenger, watchman, laborer, or other employé in any of the Executive Departments in the city of Washington, or elsewhere, beyond provision made by law. * * * That all executive officers or employés of the United States not appointed by the President, with the advice and consent of the Senate, are prohibited from requesting, giving to, or receiving from, any other officer or employé of the Government, any money or property or other thing of value for political purposes; and any such officer or employé who shall offend against the provisions of this section shall be at once discharged from the service of the United States; and he shall also be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not exceeding five hundred dollars.

Sup., p. 244, August 15, 1876.

* * * That no civil officer, clerk, draughtsman, copyist, messenger, assistant messenger, mechanic, watchman, laborer, or other employé shall, after the first day of October next, be employed in any of the Executive Departments, or subordinate bureaus or offices thereof at the seat of Government, except only at such rates and in such numbers, respectively, as may be specifically appropriated for by Congress for such clerical and other personal services for each fiscal year; and no civil officer, clerk, draughtsman, copyist, messenger, assistant messenger, mechanic, watchman, laborer, or other employé shall hereafter be employed at the seat of Government in any Executive Department or subordinate Bureau or office thereof, or be paid from any appropriation made for contingent expenses or for any specific or general purpose, unless such employment is authorized and payment therefor specifically provided in the law granting the appropriation, and then only for services actually rendered in connection with and for the purposes of the appropriation from which payment is made, and at the rate of compensation usual and proper for such services; and after the first day of October next, section one hundred and seventy-two of the Revised Statutes, and all other laws and parts of laws

inconsistent with the provisions of this act, and all laws and parts of laws authorizing the employment of officers, clerks, draughtsmen, copyists, messengers, assistant messengers, mechanics, watchmen, laborers, or other employés at a different rate of pay or in excess of the numbers authorized by appropriations made by Congress, be, and they are hereby, repealed; and thereafter all details of civil officers, clerks, or other subordinate employés from places outside of the District of Columbia for duty within the District of Columbia, except temporary details for duty connected with their respective offices, be, and are hereby, prohibited; and thereafter all moneys accruing from lapsed salaries or from unused appropriations for salaries shall be covered into the Treasury: *Provided*, That the sums herein specifically appropriated for clerical or other force heretofore paid for out of general or specific appropriations may be used by the several heads of Departments to pay such force until the said several heads of Departments shall have adjusted the said force in accordance with the provisions of this act; and such adjustment shall be effected before October first, eighteen hundred and eighty-two. And in making such adjustment the employés herein provided for shall, as far as may be consistent with the interests of the service, be apportioned among the several States and Territories according to population: *Provided further*, That any person performing duty in any capacity as officer, clerk, or otherwise in any Department at the date of the passage of this act, who has heretofore been paid from any appropriation made for contingent expenses or for any contingent or general purpose, and whose office or place is specifically provided for herein, under the direction of the head of that Department, may be continued in such office, clerkship, or employment without a new appointment thereto, but shall be charged to the quotas of the several States and Territories from which they are respectively appointed; and nothing herein shall be construed to repeal or modify section one hundred and sixty-six of the Revised Statutes of the United States.

Vol. 22, p. 255, August 5, 1882.

* * * That hereafter it shall be the duty of the heads of the several Executive Departments, in the interest of the public service, to require of all clerks and other employés, of whatever grade or class, in their respective Departments, not less than seven hours of labor each day, except Sundays and days declared public holidays by law, or executive order: *Provided*, That the heads of the Departments may, by special order, stating the reason, further extend or limit the hours of service of any clerk or employé in their Departments, respectively; but in case of an extension it shall be without additional compensation, and all absence from the Departments on the part of said clerks or other employés, in excess of such leave of absence as may be granted by the heads thereof, which shall not exceed thirty days in any one year, except in case of sickness, shall be without pay.

Vol. 22, p. 563, March 3, 1883.

* * * And the services of skilled draughtsmen, civil engineers, computers, accountants, assistants to the photographer, copyists, and such other services as the Secretary of the Treasury may deem necessary and specially order, may be employed in the office of the Supervising Architect, to carry into effect the various appropriations for public buildings, to be paid for from such appropriations : *Provided*, That the expenditures on this account for the fiscal year ending June thirtieth, eighteen hundred and eighty-seven, shall not exceed one hundred and fifty thousand dollars ; and that the Secretary of the Treasury shall each year, in the annual estimates, report to Congress the number of persons so employed and the amount paid to each.

Vol. 24, p. 181, July 31, 1886.

* * * That the pay of assistant messengers, firemen, watchmen, and laborers provided for in this act, unless otherwise specially stated, shall be as follows : For assistant messengers, firemen, and watchmen, at the rate of seven hundred and twenty dollars per annum each ; for laborers, at the rate of six hundred and sixty dollars per annum each.

Vol. 24, p. 209, July 31, 1886.

MISCELLANEOUS.

The gross amount of all moneys received from whatever source for the use of the United States, except as otherwise provided in the next section, shall be paid by the officer or agent receiving the same into the Treasury, at as early a day as practicable, without any abatement or deduction on account of salary, fees, costs, charges, expenses, or claim of any description whatever. But nothing herein shall affect any provision relating to the revenues of the Post-Office Department.

R. S., 3617, March 3, 1849 ; September 28, 1850.

All proceeds of sales of old material, condemned stores, supplies, or other public property of any kind, except the proceeds of the sale or leasing of marine hospitals, or of the sales of revenue-cutters, or of the sales of commissary stores to the officers and enlisted men of the Army, (or of materials, stores, or supplies sold to officers and soldiers of the Army), or of the sale of condemned Navy clothing, or of sales of materials, stores, or supplies to any exploring or surveying expedition authorized by law, shall be deposited and covered into the Treasury as miscellaneous receipts, on account of "proceeds of Government property," and shall not be withdrawn or applied, except in consequence of a subsequent appropriation made by law.

R. S., 3618, March 3, 1847 ; April 20, 1866 ; July 28, 1866 ; May 3, 1872 ; June 8, 1872.

All transfers and assignments made of any claim upon the United States, or of any part or share thereof, or interest therein, whether absolute or conditional, and whatever may be the consideration therefor, and

all powers of attorney, orders, or other authorities for receiving payment of any such claim, or of any part or share thereof, shall be absolutely null and void, unless they are freely made and executed in the presence of at least two attesting witnesses, after the allowance of such a claim, the ascertainment of the amount due, and the issuing of a warrant for the payment thereof. Such transfers, assignments, and powers of attorney must recite the warrant for payment, and must be acknowledged by the person making them, before an officer having authority to take acknowledgments of deeds, and shall be certified by the officer; and it must appear by the certificate that the officer, at the time of the acknowledgment, read and fully explained the transfer, assignment, or warrant of attorney to the person acknowledging the same.

R. S., 3477, July 29, 1846; February 26, 1853.

No head of a Department shall employ attorneys or counsel at the expense of the United States; but when in need of counsel or advice, shall call upon the Department of Justice, the officers of which shall attend to the same.

R. S., 189, June 22, 1870.

If two or more persons conspire either to commit any offense against the United States or to defraud the United States in any manner or for any purpose, and one or more of such parties do any act to effect the object of the conspiracy, all the parties to such conspiracy shall be liable to a penalty of not more than ten thousand dollars, or to imprisonment for not more than two years, or to both fine and imprisonment, in the discretion of the court.

Sup., p. 484, May 17, 1879.

* * * That any person who shall embezzle, steal, or purloin any money, property, record, voucher, or valuable thing whatever, of the moneys, goods, chattels, records, or property of the United States, shall be deemed guilty of felony, and on conviction thereof before the district or circuit court of the United States in the district wherein said offense may have been committed, or into which he shall carry or have in possession said property so embezzled, stolen, or purloined, shall be punished therefor by imprisonment at hard labor in the penitentiary not exceeding five years, or by a fine not exceeding five thousand dollars, or both, at the discretion of the court before which he shall be convicted.

* * * That if any person shall receive, conceal, or aid in concealing, or have, or retain in his possession with intent to convert to his own use or gain, any money, property, record, voucher, or valuable thing whatever, of the moneys, goods, chattels, records, or property of the United States, which has theretofore been embezzled, stolen, or purloined from the United States by any other person, knowing the same to have been so embezzled, stolen, or purloined, such person shall, on conviction before the circuit or district court of the United States

in the district wherein he may have such property, be punished by a fine not exceeding five thousand dollars, or imprisonment at hard labor in the penitentiary not exceeding five years, one or both, at the discretion of the court before which he shall be convicted; and such receiver may be tried either before or after the conviction of the principal felon; but if the party has been convicted, then the judgment against him shall be conclusive evidence in the prosecution against such receiver that the property of the United States therein described has been embezzled, stolen, or purloined.

Sup., p. 183, March 3, 1875.

* * * That when any final judgment recovered against the United States, or other claim duly allowed by legal authority, shall be presented to the Secretary of the Treasury for payment, and the plaintiff or claimant therein shall be indebted to the United States in any manner, whether as principal or surety, it shall be the duty of the Secretary to withhold payment of an amount of such judgment or claim equal to the debt thus due to the United States; and if such plaintiff or claimant assents to such set-off, and discharges his judgment, or an amount thereof equal to said debt or claim, the Secretary shall execute a discharge of the debt due from the plaintiff to the United States. But if such plaintiff, or claimant, denies his indebtedness to the United States, or refuses to consent to the set-off, then the Secretary shall withhold payment of such further amount of such judgment, or claim, as in his opinion will be sufficient to cover all legal charges and costs in prosecuting the debt of the United States to final judgment. And if such debt is not already in suit, it shall be the duty of the Secretary to cause legal proceedings to be immediately commenced to enforce the same, and to cause the same to be prosecuted to final judgment with all reasonable dispatch. And if in such action, judgment shall be rendered against the United States, or the amount recovered for debt and costs shall be less than the amount so withheld, as before provided, the balance shall then be paid over to such plaintiff by such Secretary, with six per centum interest thereon for the time it has been withheld from the plaintiff.

Sup., p. 185, March 3, 1875.

No advertisement, notice, or proposal for any Executive Department of the Government, or for any Bureau thereof, or for any office therewith connected, shall be published in any newspaper whatever, except in pursuance of a written authority for such publication from the head of such Department; and no bill for any such advertising, or publication, shall be paid, unless there be presented, with such bill, a copy of such written authority.

R. S., 3828, July 15, 1870.

Hereafter all advertisements, notices, proposals for contracts, and all forms of advertising required by law for the several Departments of the

Government, may be paid for at a price not to exceed the commercial rates charged to private individuals, with the usual discounts; such rates to be ascertained from sworn statements to be furnished by the proprietors or publishers of the newspapers proposing so to advertise: *Provided*, That all advertising in newspapers since the tenth day of April, eighteen hundred and seventy-seven, shall be audited and paid at like rates; but the heads of the several Departments may secure lower terms at special rates whenever the public interest requires it.

Sup., p. 382, June 20, 1878.

All printing, binding, and blank-books for the Senate or House of Representatives, and the Executive and Judicial Departments, shall be done at the Government Printing Office, except in cases otherwise provided by law.

R. S., 3786, June 23, 1860; March 2, 1867; July 20, 1868.

* * * That all advertising required by existing laws to be done in the District of Columbia, by any of the Departments of the Government, shall be given to one daily and one weekly newspaper of each of the two principal political parties and to one daily and one weekly neutral newspaper: *Provided*, That the rates of compensation for such service shall in no case exceed the regular commercial rate of the newspapers selected; nor shall any advertisement be paid for unless published in accordance with section thirty-eight hundred and twenty-eight of the Revised Statutes.

Sup., p. 589, January 21, 1881.

Telegrams between the several Departments of the Government and their officers and agents, in their transmission over the lines of any telegraph company to which has been given the right of way, timber, or station lands from the public domain, shall have priority over all other business, at such rates as the Postmaster-General shall annually fix. And no part of any appropriation for the several Departments of the Government shall be paid to any company which neglects or refuses to transmit such telegrams in accordance with the provisions of this section.

R. S., 5266, July 24, 1866; June 8, 1872.

Only actual traveling expenses shall be allowed to any person holding employment or appointment under the United States, and all allowances for mileages and transportation in excess of the amount actually paid are hereby declared illegal; and no credit shall be allowed to any of the disbursing officers of the United States for payment or allowances in violation of this provision.

Sup., p. 37, June 16, 1874.

* * * That the proviso in the sixth paragraph of the act entitled "An act making appropriations for the support of the Army for the fiscal year ending June thirtieth, eighteen hundred and seventy-five,

and for other purposes," approved June sixteenth, eighteen hundred and seventy-four, shall not be construed to apply or to have applied to attorneys, marshals, or clerks of courts of the United States, their assistants or deputies.

* * * * *

And from and after the first day of January, eighteen hundred and seventy-five, no such officer or person shall become entitled to any allowance for mileage or travel not actually and necessarily performed under the provisions of existing law.

Sup., p. 147, February 22, 1875.

* * * That hereafter only actual traveling expenses shall be allowed to any person holding employment or appointment under the United States, except marshals, district attorneys, and clerks of the courts of the United States and their deputies; and all allowances for mileages and transportation in excess of the amount actually paid, except as above excepted, are hereby declared illegal; and no credit shall be allowed to any of the disbursing officers of the United States for payment or allowances in violation of this provision.

Sup., p. 170, March 3, 1875.

So much of the act of June sixteenth, one thousand eight hundred and seventy-four, making appropriations for the support of the Army for the fiscal year ending June thirtieth, one thousand eight hundred and seventy-five, and for other purposes, as provides that only actual traveling expenses shall be allowed to any person holding employment or appointment under the United States while engaged on public business, as is applicable to officers of the Navy so engaged, is hereby repealed; and the sum of eight cents per mile shall be allowed such officers while so engaged, in lieu of their actual expenses.

Sup., p. 218, June 30, 1876.

When any officer travels under orders, and is not furnished transportation by the Quartermaster's Department, or on a conveyance belonging to or chartered by the United States, or on any railroad on which the troops and supplies of the United States are entitled to be transported free of charge, he shall be allowed eight cents a mile, and no more, for each mile actually traveled under such order, distances to be calculated by the shortest usually traveled route; and so much of section twelve hundred and seventy-three of the Revised Statutes, or of any act, as conflicts with the provisions of this section, is hereby repealed.

Sup., p. 232, July 24, 1876.

* * * For mileage to officers, when authorized by law, not to exceed one hundred and thirty thousand dollars: *Provided*, That in disbursing this allowance the maximum sum to be allowed and paid shall be four cents per mile, distance to be computed over the shortest usually

traveled routes, and, in addition thereto, the cost of transportation actually paid, exclusive of sleeping or parlor car fare.

Vol. 24, p. 95, June 30, 1886.

The Secretary of the Treasury is directed to withhold all payments to any railroad company and its assigns, on account of freights or transportation over their respective roads of any kind, to the amount of payments made by the United States for interest upon bonds of the United States issued to any such company, and which shall not have been reimbursed, together with the five per centum of net earnings due and unapplied, as provided by law.

R. S., 5260, March 3, 1873, June 22, 1874.

No money shall hereafter be paid to any railroad company for the transportation of any property or troops of the United States over any railroad which in whole or in part was constructed by the aid of a grant of public land on the condition that such railroad should be a public highway for the use of the Government of the United States free from toll or other charge, or upon any other conditions for the use of such road, for such transportation; nor shall any allowance be made for the transportation of officers of the Army over any such road when on duty and under orders as military officers of the United States. But nothing herein contained shall be construed as preventing any such railroad from bringing a suit in the Court of Claims for the charges for such transportation, and recovering for the same if found entitled thereto by virtue of the laws in force prior to the passage of this act: *Provided*, That the claim for such charges shall not have been barred by the statute of limitations at the time of bringing the suit, and either party shall have the right of appeal to the Supreme Court of the United States: *And provided further*, That the foregoing provision shall not apply for the current fiscal year, nor thereafter, to roads where the sole condition of transportation is that the company shall not charge the Government higher rates than they do individuals for like transportation, and when the Quartermaster-General shall be satisfied that this condition has been faithfully complied with.

Sup., p. 171, March 3, 1875.

For the payment of Army transportation lawfully due such land-grant railroads as have not received aid in Government bonds, to be adjusted by the proper accounting officers, in accordance with the decisions of the Supreme Court in cases decided under such land-grant acts; but in no case shall more than fifty per centum of the full amount of the service be paid, eighty-five thousand dollars: *Provided*, That such compensation shall be computed upon the basis of the tariff rates for like transportation performed for the public at large, and shall be accepted as in full for all demands for such services.

Vol. 24, p. 97, June 30, 1886.

* * * That for the proper adjustment of the accounts of the Union Pacific, Central Pacific, Kansas Pacific, Western Pacific, and Sioux City and Pacific Railroad Companies, respectively, for services which have been, or may be hereafter performed for the Government for transportation of the Army and transportation of the mails, the Secretary of the Treasury is hereby authorized to make such entries upon the books of the Department as will carry to the credit of said companies the amounts so earned, or to be earned by them during each fiscal year and withheld under the provisions of section fifty-two hundred and sixty of the Revised Statutes, and of the act of Congress approved May seventh, eighteen hundred and seventy-eight: *Provided*, That this shall not authorize the expenditure of any money from the Treasury, nor change the method now provided by law for the auditing of such claims against the Government: *Provided further*, That this paragraph shall not be so construed as to be a disposition of any moneys due, or to become due, to or from said companies, respectively, or to in any way affect their rights or duties, or the rights of the United States, under existing laws, it being only intended hereby to enable the proper accounting officers to state on the books of the Treasury the accounts between the Government and said companies, respectively.

Sup., p. 465, March 3, 1879.

It shall not be lawful for any officer or person in the civil, military, or naval service of the United States in the District of Columbia to purchase anthracite or bituminous coal or wood for the public service except on condition that the same shall, before delivery, be inspected and weighed or measured by some competent person, to be appointed by the head of the Department or chief of the branch of the service for which the purchase is made. The person so appointed shall, before entering upon the duty of inspector, weigher, and measurer, and to the satisfaction of the appointing officer, give bond, with not less than two sureties, in the penal sum of five thousand dollars, and with condition that each ton of coal weighed by him shall consist of two thousand two hundred and forty pounds, and that each cord of wood to be so measured shall be of the standard measure of one hundred and twenty-eight cubic feet. The inspector, weigher, and measurer so appointed shall be entitled to receive from the venders of fuel weighed and measured by him twenty cents for each ton of coal weighed, and nine cents for each cord of wood measured by him. Each load or parcel of wood or coal weighed and measured by him shall be accompanied by his certificate of the number of tons or pounds of coal and the number of cords or parts of cords of wood in each load or parcel.

R. S., 3711, July 11, 1870.

The proper accounting officer of the Treasury shall be furnished with a copy of the appointment of each inspector, weigher, and measurer appointed under the preceding section.

R. S., 3712, July 11, 1870.

It shall not be lawful for any accounting officer to pass or allow to the credit of any disbursing officer in the District of Columbia any money paid by him for purchase of anthracite or bituminous coal or for wood, unless the voucher therefor is accompanied by a certificate of the proper inspector, weigher, and measurer that the quantity paid for has been determined by such officer.

R. S., 3713, July 11, 1870.

Hereafter no contract shall be made for the rent of any building, or part of any building, to be used for the purposes of the Government in the District of Columbia, until an appropriation therefor shall have been made in terms by Congress, and that this clause be regarded as notice to all contractors or lessors of any such building or any part of building.

Sup., p. 289, March 3, 1877.

And where buildings are now rented for public use in the District of Columbia, the Executive Departments are authorized, whenever it shall be advantageous to the public interest, to rent others in their stead: *Provided*, That no increase in the number of buildings now in use, nor in the amounts paid for rents, shall result therefrom.

Snp., p. 558, June 15, 1880.

10438 P B——3

INSTRUCTIONS TO SUPERINTENDENTS OF CONSTRUCTION.

TREASURY DEPARTMENT,
OFFICE SUPERVISING ARCHITECT,
May 8, 1886.

Sec. 1. (1) Upon receipt of letter of appointment, the superintendent of construction of a public building must execute an official bond, with two or more sureties, in such sum as may be specified, for the faithful and proper discharge of his duties, and forward it to this Department for examination, approval, and file.

(2) The superintendent at the proper time will be assigned to duty, and, upon receipt of letter of assignment, he must subscribe to oath of office, and forward it to the Supervising Architect of the Treasury Department for file, from the date of which compensation will commence and continue (including Sundays, as his responsibility is continuous) until his services are suspended or discontinued.

Sec. 2. A disbursing agent will be appointed, who will, under an official bond, and upon the certificate of the superintendent or the direction of the Department, disburse such funds as may be remitted to him on account of the appropriation for the building, and the superintendent will be duly advised of such appointment.

Sec. 3. The superintendent of construction of a public building will be furnished with plans, specifications, and full instructions for his guidance in the prosecution of the work placed under his charge, and he will be held strictly responsible for the careful and faithful execution of the same, without deviation therefrom, unless such deviation is first specifically authorized, upon his recommendation, or is directed by this Department.

Sec. 4. Whenever the superintendent is in doubt as to the proper mode of executing any part of the work, he must immediately present in writing the matter in question to the Supervising Architect, who will take prompt action and forward such instructions, explanatory drawings, or other information as may be necessary.

Sec. 5. If the superintendent has any reason to doubt the stability of the ground on which the foundations of the building are to rest, he must test the same by digging or boring, and if he finds the bed insecure, must immediately suspend operations and report the facts to the Supervising Architect, who will issue such further instructions or directions as may be necessary.

Sec. 6. The superintendent, after he shall have received the location and excavation plans, if he has not full confidence in his engineering ability, must request authority from the Supervising Architect to employ the services of a competent civil engineer to survey the site, stake off the location lines, and furnish levels and grades, and when such services are authorized vouchers in payment therefor must be prepared, drawn against the construction appropriation, in accordance with Sec. 43, Par. 6, of these instructions.

Sec. 7. The superintendent must keep the Supervising Architect fully advised of the progress of the various branches of the work, either under contract or by day's labor, so that provision may be made in ample time for the branches of work which are to follow.

Sec. 8. The superintendent must procure at the end of each calendar quarter, during active building operations, inexpensive photographic views (about 8 inches by 12 inches in size) of the work on the building, one from each of two diagonally opposite corners, and forward them by mail, unmounted and rolled, to the Supervising Architect, and make payment of the cost of same, in accordance with Sec. 43, Par. 6.

Sec. 9. (1) The superintendent must report to the Supervising Architect immediately upon the near completion of the work on the building that it is ready for final inspection, and must forward upon completion a statement of the aggregate cost of the building.

(2) At the proper time the superintendent will receive instructions to turn the building and other Government property in his possession over to a custodian, who will be a United States officer appointed by this Department, take his receipt in detail therefor, and forward it, with all books, drawings, and other papers pertaining to the building, and his final report, to the Supervising Architect.

Sec. 10. The superintendent being responsible for the proper and economical execution of the work on the building, and for the Government property in his possession in connection therewith, must devote proper attention thereto, inspect all work while in progress and all materials upon delivery, accept or reject materials, as he may deem proper, and see that all workmanship performed and materials delivered are in strict accordance with the requirements of the plans, specifications, and contracts.

Sec. 11. (1) If the superintendent deems it necessary for the proper prosecution of the work, and to the interest of the Government, to erect any temporary office, storehouse, workshop, or other building, he must prepare drawings and estimates of cost, in detail, of the proposed buildings and a statement of the necessity therefor, and forward them to the Supervising Architect for instructions.

(2) If, in the judgment of the superintendent, it is advisable to rent quarters for his use as an office, he must state with his request the location of the rooms and building, the name of the proposed lessor, the rate of rental per month, and the date of commencement of rental; and

in event of authority being given to rent, vouchers in payment for the rent must be prepared monthly, drawn against the construction appropriation, in accordance with Sec. 43, Par. 6, of these instructions.

Sec. 12. The superintendent, after receiving instructions to commence work and to rent or erect an office, must prepare a list of such inexpensive articles of furniture as may be required for his official use, with estimate in detail of the cost thereof, and submit it to the Supervising Architect for instructions.

Sec. 13. (1) The superintendent must decide, at the proper time, whether it is necessary, for the protection of the work under his charge, to erect a fence around the site of the building, and, should he decide affirmatively, submit his recommendation to the Supervising Architect, with specification and estimate of cost.

(2) In some localities where advertising enterprises existed the Government has secured construction of fences in accordance with specifications, free of cost, and in some cases even received bonus, for the privilege of using the same for advertising purposes.* In bringing the matter to the attention of the Supervising Architect, the superintendent must state whether such terms can be obtained in his vicinity, when further instructions will be given him.

(3) In all cases the superintendent will be authorized to invite by public advertisement competitive proposals for the erection of the fence.

(4) The fence, with necessary gates, &c., will be not less than 8 feet high and allowed to remain until the near completion of the building, and must then be removed by the successful bidder, and if erected for advertising purposes, a refusal to remove any unlawful or objectionable advertisement, or keep the fence in repair, within a reasonable time (not to exceed ten days) after notice to do so, or the non-payment of bonus, if any, after being due for fifteen days, will result in the forfeiture of the fence and advertising privileges to the Government.

(5) The superintendent must forward the original proposals received, in accordance with Sec. 30, Par. 2, of these instructions (and in the event of a bonus being offered), with advice of date of commencement of bonus, and, if any, shall collect the bonus monthly and deposit it immediately in the nearest Government depository to the credit of the Treasurer of the United States as "receipts derived from rental of Government property," take duplicate certificates of deposit, and forward the original to this Department, with an account of rental, showing the date of commencement of rental, the name of the rentor, the amount received, the amount deposited, and the date and initials in upper left-hand corner of Department letter authorizing the same.

Sec. 14. The superintendent will be furnished with all books, blanks, and other stationery required for his official use, upon forwarding requisitions to the Supervising Architect, in accordance with the regulations

* The use of fences for advertising purposes has been abolished by verbal order of the Secretary.

required to be observed by the Division of Stationery, Printing, and Blanks of this Department, which are as follows, viz.:

First. Requisitions must be made semi-annually, near January 1 and July 1.

Second. A full year's supply of ink and mucilage should be ordered on the July requisition, as they cannot be shipped without risk during the winter months.

Third. Superintendents will forward with their July requisitions inventories of the supplies on hand at the time of making said requisitions.

Fourth. In order to give ample time for the printing of paper and envelopes, requisitions calling for these items should be forwarded at least one month before they are needed for use.

Fifth. When samples are inclosed in requisitions they should be attached thereto to prevent their being lost in the opening and distribution of the mail.

Sixth. Books, blank forms, departmental circulars, and letter-scales should not be included in requisition for stationery, but separate requisition therefor must be submitted.

Seventh. When stationery or books and blanks are forwarded by express, the charges thereon are invariably prepaid, but on all shipments by freight the charges are to be paid by the superintendents (except as below) upon receipt of the goods, and then receipts therefor must be forwarded to the Supervising Architect. An arrangement has been made with the Quartermaster's Department to transport freight to all points west of Chicago; therefore, in cases of freight so shipped, this section is inoperative, as bills for the same are rendered by the Quartermaster-General to, and are paid by, this Department.

Sec. 15. The superintendent will be held responsible for all public property in his possession, and if it is wantonly or carelessly wasted, lost, or destroyed, he will be charged with the full value thereof.

Sec. 16. (1) The superintendent must not dispose of any public property under his charge except for cash, and then only upon first submitting a specific list, in each instance showing original cost, present condition and appraised value, and obtaining authority from this Department.

(2) In the event of such sales being authorized and effected, the superintendent must immediately deposit the gross proceeds thereof in the nearest Government depository, to the credit of the Treasurer of the United States, "as miscellaneous receipts derived from the sales of Government property," take duplicate certificates of deposit, and forward the originals to this Department, with "accounts of sales" showing the materials or articles sold, name of the purchaser, the amount received, the amount deposited, and the date and initials in upper left-hand corner of Department letter authorizing the sale, as required by sections 3617 and 3618 of the Revised Statutes of the United States.

(3.) When the sale of any Government property is directed to be made at public auction, the superintendent will be directed as to whether he shall represent the Government in making the same, or employ the services of an auctioneer for the purpose, at the usual market rate of commission for the service, and must not make any deduction of the expenses attending such sale, but (as in the manner explained by Par. 2 of this section) deposit the gross amount of revenue derived therefrom, and issue vouchers against the appropriation for the building (in the manner explained by Sec. 43, Par. 6) in payment for said expenses.

Sec. 17. (1) The superintendent must not incur any traveling expenses, except when specially instructed to do so by this Department, and for such traveling expenses he must prepare vouchers in the manner explained by Sec. 37 of these instructions for payment from the appropriation for the building under his charge.

(2) Should the superintendent of a building be directed to visit another building, he must prepare vouchers for his traveling expenses as above explained, but drawn against the appropriation for the building visited, or on account of which the expense was authorized.

(3) Should the superintendent of a building be directed to visit more than one other building, he must prepare vouchers for his traveling expenses as explained above, being careful to charge against the appropriations for the respective buildings, or on account of which the travel was authorized, only such items of expense of travel as were actually incurred in connection with each appropriation.

Sec. 18. (1) The superintendent must employ such mechanics and laborers as, in his judgment, are required for the expeditious execution of such work as he may be authorized by the Supervising Architect to have done by days' labor.

(2) The superintendent must not in any case pay higher wages to the persons whom he may employ than the market rates prevailing in his vicinity, and must dismiss all employés as soon as their services can be dispensed with, and those who may be found incompetent, indolent, or insubordinate.

(3) The superintendent must be governed by the trade customs prevailing in his vicinity as to the hours of labor which will constitute a day's work, and have an express understanding with each person proposed to be employed as to the compensation to be allowed for a specified day's service.

Sec. 19. (1) The superintendent, according to the character and requirements of the work under his charge, will be allowed the services of a clerk, general foreman, and watchmen; but he must in each case first obtain authority from the Supervising Architect for the employment of such services.

(2) The employés above mentioned are to be designated the "contingent force," and after being first authorized, the superintendent must

each month prepare a requisition (on form required by the Department), giving the full names, occupations, per diem rates of compensation, and whether Sundays are included or excepted, for authority to continue the employment of the said force, and submit it to the Supervising Architect in time to permit receipt of advice of the Supervising Architect's action thereon prior to the 1st of the month for which the services are requested.

(3) The superintendent, and each person employed on the "contingent force," will be allowed compensation from the date of commencement of service, and (under sections 1764 and 1765 of the Revised Statutes) will not be allowed any extra compensation for any additional services which they may be required to perform.

(4) The members of the "contingent force," except the superintendent and watchmen, if the latter are continuously employed, will be allowed compensation for working days only.

(5) The superintendent must report the exact date of commencement of the service of each member of the "contingent force;" also, the exact date of termination of such service, whether by reason of directions from this Department, misconduct, incompetency, resignation, or death, in order that correct record entries may be made in the office of the Supervising Architect.

Sec. 20. The superintendent must see that the following "Rules and regulations for the government of employés" on the building are properly observed and duly enforced, viz:

"RULE 1. The roll will be called at 7 a. m. and 1 p. m., and all employés not answering to their names will be marked absent until the next roll-call.

"RULE 2. No employé shall leave the work without reporting to the superintendent or foreman.

"RULE 3. The employés will be required to give strict attention to their work during the hours of labor.

"RULE 4. Any employé found intoxicated on the work, or having liquor in his possession, will be promptly discharged.

"RULE 5. No smoking will be allowed in the building or shops.

"RULE 6. No work of any kind whatever shall be performed in the shops or building for private parties.

"RULE 7. Foremen of the different gangs will be held responsible for the tools and materials used by those under their charge, and neither materials nor tools shall be loaned or given away under any circumstances.

"RULE 8. Persons not employed upon the work will not be permitted to hold conversation with the employés during the hours of labor, nor shall employés hold idle conversation during said hours.

"RULE 9. Positively no admittance except on business.

"NOTE.—A violation of any of the above rules will be considered sufficient cause for the discharge of any employé."

Sec. 21. The superintendent and his clerk will be allowed only such leave of absence, with pay, as may be granted by the Department, upon application to the Supervising Architect, but he must not absent himself, nor allow his clerk to be absent from duty, without first obtaining authority.

(2) In case of absence from duty of the superintendent or clerk, by reason of sickness, he must make a personal certificate, when not attended by a physician, stating, upon honor, the fact of sickness, giving precise date or dates thereof, and also stating that during such period he was unable, by reason of such sickness, to perform the duties of his position; and, when attended by a physician, he must obtain a certificate from him, giving his name, address, and dates of attendance, and place it with his personal certificate; and in each case the superintendent must attach such certificates to the pay-roll for the month in which the sickness occurred.

(3) A statement (which can always be made up from the "time-book") of any and all absence on account of sickness, must accompany each application of the superintendent, or clerk, for leave of absence under Par. 1 of this section.

Sec. 22. (1) The superintendent must, if possible, reply to each communication from this Department on the day of its receipt.

(2) The superintendent must, in writing letters to this Department, make separate and distinct subjects the basis of separate letters (as this method will facilitate the dispatch of work in the office of the Supervising Architect, and individualize instructions and authorizations); he must also see that his letters, when accompanied by inclosures, properly enumerate the same.

(3) The superintendent must direct his clerk to indorse all communications which he may address to this Department so as to show at a glance their contents, and to note the number of inclosures, if any, in the indorsements of letters, as shown by the following exhibit:

OFFICE OF SUPERINTENDENT OF CONSTRUCTION,
U. S. COURT-HOUSE, &C.,
Washington, D. C., January 30, 1886.

B. BLANK,
Superintendent.

Acknowledging receipt of excavation and location plans.

No. of inclosures, none.

(4) The superintendent must use official paper in official correspondence, and regard all official information as strictly confidential.

Sec. 23. The superintendent must neither order, nor assent to, any modification of contract work without specific authority therefor from this Department. Special care must be exercised in this respect, as every contract is approved by the Secretary of the Treasury, and ex-

pressly stipulates that there shall be no deviation therefrom without his written authority.

Sec. 24. The superintendent must not make any expenditure, or involve the Government in any obligations, without first obtaining specific authority from this Department, except only in the cases of the most urgent emergency, in which cases the action of the superintendent will still be subject to disapproval, and the cost of such unauthorized expenditures may be charged to the superintendent's personal account.

Sec. 25. The superintendent must give careful attention to the following Treasury circular (No. 148, Secretary's Office, approved by the Secretary of the Treasury December 17, 1877), in regard to the interpretation of public contracts, &c.:

The following is based upon decision of the Supreme Court in the case of *Hawkins vs. United States* (No. 700, October term, 1877), and publication is made for the information and guidance of officers in charge of public works, &c., under control of this Department, and all parties having, or seeking to have, dealings with the Department through such officers:

I. When a service of a better or higher grade than that required by contract is rendered upon the demand of a public agent, such demand being made upon an interpretation of the contract, the contractor can have no claim against the United States; nor will notice given at the time to an unauthorized agent of an intention to present a claim for additional allowance on account of such better service change the rule.

II. When a contractor holds himself not bound to a performance which is sought to be required of him, he will immediately state his objections in writing to the agent in charge, who will forward it at once to the Department, with his report thereon, that the question may be decided by the proper authority.

III. Claims for compensation on account of materials or services will not be considered unless they are founded in some agreement, and when the agreement is claimed to have been entered into by an agent for or on behalf of the United States, it must be shown that he had authority to make such agreement.

IV. Verbal agreements between the parties to a written contract, made before or at the time of execution of the contract, are in general inadmissible to vary its terms or affect its construction, the rule being that all such verbal agreements are to be considered as merged in the written instrument. Written contracts must, therefore, be held to express the intention of the parties at the time of contracting, and their plain and reasonable construction cannot be diminished or enlarged by verbal testimony in explanation of such intention. Neither can an implied promise exist with reference to any subject-matter that is embraced in an express agreement.

Sec. 26 (1) The superintendent's attention is particularly called to sections 3733 and 5503 of the Revised Statutes, which prohibit incurring any liability in excess of the amount of appropriation.

(2) In connection with the above, the superintendent is advised that upon his making application to the Supervising Architect, at any time, he will be furnished with a statement of the condition of the appropriation for the building, and, in such case, the superintendent must carefully examine such statement, check it by the records of his office, and, should he find any error, or that any liability exists which is not included therein, he must immediately bring the matter to the attention of the Supervising Architect.

3 The superintendent will find the following formula useful in matters of comparing accounts and should apply the same from time to time :

To superintendent's amount of vouchers certified— Add paid by disbursing agent for site. Add paid disbursing agent's commissions.	} To equal	{ To total payments by disbursing agent. Add vouchers unpaid. Add vouchers included in superintendent's account and paid at Department.
To total payments by disbursing agent— Add repayments to Treasury. Add balance on hand.	} To equal	{ Total remitted to disbursing agent.

Sec. 27. The superintendent and all persons employed under him are hereby absolutely prohibited from having any interest, direct or indirect, in any contract for the supply of materials or labor, or in the hire of any vessel, vehicle, or team, or in any moneyed account whatsoever, in connection with the work on the building.

Sec. 28. The superintendent must not make advances of his personal funds to contractors, employés, or other public creditors, on account of material supplied, services rendered, or work done in connection with the building, such advances being hereby peremptorily prohibited under any circumstances, and such action will be considered as sufficient ground for removal from office.

Sec. 29. The superintendent must bear in mind, in matters of advertising for proposals, that the law (section 3828 of the Revised Statutes) permits advertising only after authorization by the Secretary, and no expenditure on this account can be made until such written authority is received.

Sec. 30. (1) The superintendent must carefully note that (in accordance with section 3709 of the Revised Statutes) for all supplies of material and labor required for work on the building, competitive proposals must be invited, by public advertisement, in all cases where "the public exigencies do not require the immediate delivery of the articles, or performance of the service;" and in all cases where "immediate delivery or performance is required by the public exigency, the article or service required may be procured by open purchase or contract," *only* by the superintendent's presenting such cases of exigency for immediate delivery or performance to, and receiving written authority from, this Department to invite proposals by circular letter or purchase directly from a specified party.

(2) When authority is given for inviting proposals by advertisement, or circular letter, and proposals are obtained thereunder, the superintendent must open them at the hour named in the invitation therefor, in the presence of the disbursing agent, or (in case of his inability to be present) some other bonded officer of the Government, and such of the parties who submitted proposals as may desire to be present (see section 3710 of the Revised Statutes), and mark the bids with his initials and have the Government officers present do the same, and forward them to the Supervising Architect, with a synopsis of the bids,

signed by him and the Government officers present, in a letter giving his opinion and recommendations in relation thereto, and such information as he may deem of value in regard to the standing and responsibility of the various bidders. Copies of all papers must be retained for the files of the superintendent's office.

(3) Where a modification of the preceding paragraph is made to permit the superintendent to accept the proposal of the lowest responsible bidder he must transmit (in the manner explained in paragraph 2 of this section), with a copy of his letter of acceptance, all proposals received, to the Supervising Architect for approval of the action.

(4) In all cases where the Department deems it necessary, bidders will be required to deposit with their bids certified checks as security for strict compliance with the terms of their proposals, should they be accepted. The amount of said checks will be determined by the Supervising Architect, and they must be drawn "to the order of the Secretary of the Treasury," and when received by the superintendent must be forwarded to the Supervising Architect with the bids. Such checks are subject to forfeiture, but that question and the matter of their return will be attended to by the Department.

(5) Upon the acceptance of any bid the Department will determine whether a formal contract or the execution of a formal bond will be required. If contract or bond is required, the check will be returned after the approval of such instrument; and if neither contract nor bond is required the certified check will be retained until the satisfactory completion of the work.

(6) When requesting authority to make an expenditure for any item of service, workmanship, or supplies, the superintendent must in every instance accompany his request with an estimate of cost.

Sec. 31. The superintendent must carefully and fully inform himself as to the provision of all contracts and see that all work is executed in strict accordance with their terms. He must note the time within which each piece of work is to be completed, either as a whole or in part, as may be provided by the contract, and insist upon having each contract completed within the time stipulated. In case it should appear that work covered by contract (or any portion of such work) is not likely to be completed within the time stipulated, the superintendent must report that fact at once to the Supervising Architect, with an explicit statement as to all facts bearing on the case, showing whether or not the Government is in any way responsible therefor. He must pursue this course in regard to each contract, in order that the eight days' legal notice of default may be promptly served in case the Department determines to take possession of the work, and all Government interest may be fully protected.

In the event of failure to complete work within the time specified, the superintendent must keep a careful record of date of default, the causes of delay, and also an account of all expense incurred by the Gov-

ernment on account of such failure, and report the same, with date of completion, after default, to the Supervising Architect, so that a proper charge may be made against the contractor at final settlement. The superintendent's failure to comply with the above instructions may prevent the Department from enforcing its legal rights, and he will be held to a strict accountability for any such neglect.

Sec. 32. The superintendent must give special attention to the following directions in regard to the preparation of official papers and records: (1) "Estimate of funds;" (2) "Vouchers for purchases;" (3) "Pay-rolls;" (4) "Abstract of vouchers certified;" (5) "Daily reports;" and (6) "Monthly reports;" and to the keeping of (1) "Register of letters received;" (2) "Register of letters sent;" (3) "Requisition book;" (4) "Time book;" (5) "Voucher book;" (6) "Material book;" and (7) "Journal."

Sec. 33. (1) The superintendent, not later than the first day of the month for which the funds are required, must place in the hands of the disbursing agent for transmittal to the Supervising Architect an "estimate of funds," prepared on "Form No. 1, Supervising Architect's Office."

(2) If it should appear during any month that the disbursing agent has a sufficient balance of funds to meet the proposed expenditures during the month, the superintendent must not allow that fact to prevent the preparation of the "estimate of funds" for such month, and its transmittal to the Supervising Architect, as this paper is intended to keep the Department fully advised as to the work contemplated to be done on the building during the period indicated, but a remittance being made thereon must not be construed as carrying any authority for any expenditures.

(3) The superintendent must specify in the "estimate of funds" each month the items of work for which funds are required, under the five heads, viz: (1) "Workmanship;" (2) "Materials;" (3) "Machinery;" (4) "Contingencies;" and (5) "Designation." Under "Workmanship" must be specified the classes of labor, and the number of persons of each class intended to be employed, the rates of wages to be paid, and the amount of funds required to pay the same. Under "Materials" must be specified the classes of materials intended to be purchased for the building, the quantity of each class, and the prices per unit of quantities intended to be paid therefor. Under "Machinery" must be specified the tools, machinery, and materials intended to be used in the manufacture of tools or machinery, such as derricks, tools, office furniture, &c. Under "Contingencies" must be entered the salaries of the superintendent, and each person employed on the "contingent force," stationery, &c. Under "Designation of parts of the work to which it is proposed to apply workmanship and materials" must be entered, opposite each item, the particular branch of the work to which the material and workmanship are to be applied, and in making such

entries general terms, such as masonry, carpentry, &c., without stating particular application, must be avoided; and if authorized by letter or under contract or proposal the date of such letter, contract, or proposal must be cited.

In cases where an item is included in an "estimate of funds" for any given month, and where during said month no certificate in payment for such item is made, the item should be included in subsequent "Estimates of funds," unless the item of expenditure has been deemed unnecessary after first submitted, in which event the item is not to be renewed.

The following sample will further indicate the practical manner of preparing this paper, both in regard to work done by the day, and under contract or proposal:

Estimate of funds required for the service of United States court-house, &c., at Washington, D. C., during the month of April, 1886.

Application of funds.		Price per unit of quantity.	Extent.	Cost.		Designation of parts to which it is proposed to apply workmanship and materials.
				Dolls.	Cts.	
WORKMAN-SHIP.	Bricklayers.....	\$3 50	20 days	70	00	Extra piers in basement, by days' work, authorized March 29, 1886.
	Laborers.....	1 50	20 days	30	00	Extra piers in basement, by days' work, authorized March 29, 1886.
MATERIALS.	Brickwork, basement and area walls, and piers.....	14 25	245 M	4,951	25	Under contract with John Doe, dated February 27, 1886.
	Brickwork, basement and partition walls.....	14 50	20 M	290	00	Under contract, extra, with John Doe, authorized March 29, 1886.
	Bricks for extra piers.....	7 00	16½ M	115	50	Extra piers in basement, by days' work, authorized March 29, 1886.
	Cement for extra piers.....	1 25	25 bbls	31	25	Extra piers in basement, by days' work, authorized March 29, 1886.
	Sand for extra piers.....	1 20	10 c. yds	12	00	Extra piers in basement, by days' work, authorized March 29, 1886.
MACHINERY.	Lamps.....	1 75	2	3	50	For office, to replace those broken, authorized March 26, 1886.
	Case.....		1	12	00	For office-drawings, authorized March 25, 1886.
	Freight.....			40	00	On derrick shipped from Philadelphia, authorized March 23, 1886.
CONTINGENT EXPENSES.	Coal.....	5 50	2 tons	11	00	Fuel for office, authorized March 27, 1886.
	Oil.....	20	4 galls		80	Light for office, authorized March 28, 1886.
	Superintendent's salary.....	6 00	30 days	180	00	For April, authorized January 10, 1886.
	Clerk's salary.....	4 00	26 days	104	00	For April, authorized March 29, 1886.
	Watchman's salary.....	2 00	30 days	60	00	For April, authorized March 29, 1886.
				4,451	30	

1. Total amount required.....	\$4,451 30	Total amount received to date.....	\$35,000 00
2. Total amount certified to 1st instant.....	10,098 93	Total amount repayments.....	\$342 16
Aggregate.....	14,550 23	Total amount paid for purchase of site.....	17,400 00
		Total amount paid for construction.....	10,098 93
		Total amount retained for commissions.....	41 50
		Balance on hand.....	7,117 41
			35,000 00

NOTE 1.—This estimate must be handed to the disbursing agent on or before the fifth day of the month for which rendered.

NOTE 2.—The amount on this line must include all vouchers certified to be paid by the disbursing agent.

N. BLANK.
Superintendent U. S. Court-House, &c.

D. WILLIAMS.
Disbursing Agent.

The disbursing agent will fill the blanks left for him, sign the estimate, and transmit it by letter to the Secretary of the Treasury.

Sec. 34. (1) The superintendent must certify all vouchers for presentation to the disbursing agent for payment on account of work or services in connection with the building. In preparing and certifying each voucher he must refer to sections 35 to 43, inclusive, of these instructions, and be strictly governed by the regulation therein prescribed.

(2) The superintendent must issue vouchers (in the manner prescribed by sections 35 to 43) on or before the end of the month during which the items are ordered and received.

Sec. 35. (1) On "Form 2 A, Supervising Architect's Office," will be prepared vouchers in payment for labor and material supplied for the building, in accordance with the following sample vouchers:

For labor and material purchased in open market:

No. 22.

[Supervising Architect's Office—Form 2 A.]

The United States to A. L. Johnson Dr., on account of the appropriation for the United States court-house, &c., Washington, D. C.

Date.	Designation.	Application.	Amount.	
			Dolls.	Cts.
1886 April 11.	To 25 bbls. Rosendale cement, at \$1.25. Purchased in open market, under authority dated March 29, 1886.	Additional basement piers.....	31	25

I certify that the articles above enumerated have been received and the services performed; that they were necessary for, and have been, or will be, applied to the construction of the United States court-house, &c., Washington, D. C.; and that the prices paid were just and reasonable.

April 14, 1886.

N. BLANK,
Superintendent.

Received, at Washington, D. C., this 19th day of April, 1886, from D. Williams, disbursing agent, the sum of thirty-one and $\frac{25}{100}$ dollars, in full payment of the above account.

\$31.25.

(Signed in duplicate.)

A. L. JOHNSON.

Paid by check on the Treasurer, United States, No. 157, dated April 19, 1886.

(2) In full payment for labor and material supplied under proposal:

No. 73.

[Supervising Architect's Office—Form 2 A.]

The United States to Smith, Brown & Co. Dr., on account of the appropriation for the United States post-office, &c., Brooklyn, N. Y.

Date.	Designation.	Application.	Amount.	
			Dolls.	Cts.
1886. Feb. 18	For labor and material supplied under proposal accepted February 10, 1886. Payment authorized February 16, 1886.	For the steps at main entrance to building.	540	00

I certify that the articles above enumerated have been received and the services performed; that they were necessary for, and have been or will be applied to, the construction of the United States post-office, &c., Brooklyn, N. Y.; and that the prices paid were just and reasonable.

February 18, 1886.

RICHARD ROLLINS,
Superintendent.

Received, at Brooklyn, N. Y., this 19th day of February, 1886, from John Smith, disbursing agent, the sum of five hundred and forty $\frac{0}{100}$ dollars, in full payment of the above account.

\$540.

(Signed in duplicate.)

SMITH, BROWN & CO.

Paid by check on Brooklyn National Bank, No. 478, dated February 19, 1886.

(3) In payment on account for labor and material supplied under a lump sum proposal or contract:

No. 31.

[Supervising Architect's Office—Form 2 A.]

The United States to John Doe Dr., on account of the appropriation for the United States court-house, &c., Washington, D. C.

Date.	Designation.	Application.	Amount.	
			Dolls.	Cts.
1886. Apr. 29	To amount of contract dated February 27, 1886.	For brick-masonry of basement and area walls and piers..... Less value of work not completed	8,490 2,738	00 34
		Less 10 per cent. retainage.... \$575 16 Less payment made 2,385 78	5,751 2,960	66 94
			2,790	72

I certify that the articles above enumerated have been received and the services performed; that they were necessary for, and have been or will be applied to, the construction of the United States court-house, &c., Washington, D. C.; and that the prices paid were just and reasonable.

April 29, 1886.

N. BLANK,
Superintendent.

Received, Washington, D. C., this 30th day of April, 1886, from D. Williams, disbursing agent, the sum of two thousand seven hundred and ninety and $\frac{72}{100}$ dollars, in full payment of the above account.

\$2,790.72.

(Signed in duplicate.)

JOHN DOE.

Paid by check on the Treasurer United States, No. 166, dated April 30, 1886.

(4) In final payment under a lump-sum proposal or contract:

No. 93.

[Supervising Architect's Office—Form 2 A.]

The United States to John Doe Dr., on account of the appropriation for the United States court-house, &c., Washington, D. C.

Date.	Designation.	Application.	Amount.	
			Dolls.	Cts.
1886. May 16	To amount of contract dated February 27, 1886.	For brick-masonry of basement and area walls and piers	8,490	00
		Less payment in Mar., '86..\$2,385 78		
		" " " Apr., " 2,790 72		
		" " " May, " 2,474 50	7,651	00
		Final payment auth'z'd May 23, '86....	849	00

I certify that the articles above enumerated have been received and the services performed; that they were necessary for, and have been or will be applied to, the construction of the United States court-house, &c., Washington, D. C.; and that the prices paid were just and reasonable.

May 25, 1886.

N. BLANK,
Superintendent.

Received, Washington, D. C., this 27th day of May, 1886, from D. Williams, disbursing agent, the sum of eight hundred and forty-nine $\frac{00}{100}$ dollars, in full payment of the above account.

\$849.00.

(Signed in duplicate.)

JOHN DOE.

Paid by check on the Treasurer United States, No. 193, dated May 27th, 1886.

(5) In payment on account under proposal or contract for labor and material supplied at schedule rates:

No. 63.

[Supervising Architect's Office—Form 2 A.]

The United States to Walker & Allen Dr., on account of the appropriation for the United States custom-house and post-office, Buffalo, N. Y.

Date.	Designation.	Application.	Amount.	
			Dolls.	Cts.
1885. Oct. 31	For brick, lime, and cement furnished under proposal dated September 24, 1885:	Brick-masonry basement partition walls:		
	33,958 brick, at \$12 per M		407	50
	16 bbls. lime, at \$1.05 per bbl.....		16	80
	80 bbls. cement, at \$1.24 per bbl.....		99	20
			523	50
		Less 10 per cent. retained.....	52	35
			471	15

I certify that the articles above enumerated have been received and the services performed; that they were necessary for, and have been or will be applied to, the construction of the United States custom-house and post-office, Buffalo, N. Y.; and that the prices paid were just and reasonable.

October 31, 1885.

RICHARD THOMPSON,
Superintendent.

Received, Buffalo, N. Y., this 4th day of November, 1885, from William Williamson, disbursing agent, the sum of four hundred seventy-one and $\frac{15}{100}$ dollars, in full payment of the above account.

(Signed in duplicate.)

WALKER & ALLEN.

\$471. 15.

Paid by check on National Bank, Buffalo, No. 127, dated November 4, 1885.

(6) In final payment under proposal or contract for labor and material supplied at schedule rates:

No. 59.

[Supervising Architect's Office—Form 2 A.]

The United States to Walker & Allen Dr., on account of the appropriation for the United States custom-house and post-office, Buffalo, N. Y.

Date.	Designation.	Application.	Amount.	
			Dolls.	Cts.
1886. Jan. 21	To brick, lime and cement supplied under proposal dated Sept. 24, 1885.	Brick-masonry, first-story walls and basement partition-walls.		
	210,000 brick, at \$12 per M.....		2,520	00
	72 bbls. lime, at \$1.05 per bbl.....		75	60
	250 bbls. cement, at \$1.24 per bbl.....		310	00
			2,905	60
		Less payment in Oct., 1885.. \$471 15		
		" " " Dec., 1885.. 1,036 89		
		" " " Jan., 1886.. 1,107 00	2,615	04
		Final payment auth'z'd Jan'y 25, 1886.....	290	56

I certify that the articles above enumerated have been received and the services performed; that they were necessary for, and have been or will be applied to, the construction of the United States custom-house and post-office, Buffalo, N. Y.; and that the prices paid were just and reasonable.

January 31, 1886.

RICHARD THOMPSON,
Superintendent.

Received, Buffalo, N. Y., this 1st day of February, 1836, from William Williamson, disbursing agent, the sum of two hundred and ninety and $\frac{56}{100}$ dollars, in full payment of the above account.

\$290. 56.

(Signed in duplicate.)

WALKER & ALLEN.

Paid by check on National Bank, Buffalo, No. 1050, dated February —, 1886.

(7) In payment for extra labor and material supplied in connection with proposal or contract:

No. 85.

[Supervising Architect's Office—Form 2 A.]

The United States to Brown & Williams Dr., on account of the appropriation for the United States post-office, &c., Brooklyn, N. Y.

Date.	Designation.	Application.	Amount.	
			Dolls.	Cts.
1885.	For extra labor and material supplied in connection with contract dated July 10, 1885:	For joiner's work and wood flooring:		
Aug. 10	3 hours' labor, at 37½c.	Bath-tub in basement.....	1	12
Sept. 1	30 feet 3-inch pine, at 16c.....	" " " "	4	80
Oct. 9	4 hours' labor, at 37½c.....	Fitting sink in garret.....	1	50
Oct. 9	6 feet pine, at 16c.	" " " "	0	96
		Auth'z'd by Dept. letter, Aug. 1, 1885.....	8	38

I certify that the articles above enumerated have been received and the services performed; that they were necessary for, and have been or will be applied to, the construction of the post-office, &c., Brooklyn, N. Y.; and that the prices paid were just and reasonable.

November 1, 1885.

RICHARD ROE,
Superintendent.

Received, Brooklyn, N. Y., this 2d day of November, 1885, from John Smith, disbursing agent, the sum of eight and $\frac{33}{100}$ dollars, in full payment of the above account.

\$8.38.

(Signed in duplicate.)

BROWN & WILLIAMS.

Paid by check on National Bank, Brooklyn, No. 784, dated November 2, 1885.

Sec. 36. (1) On "Form 3, Supervising Architect's Office," will be prepared monthly or semi-monthly a voucher in payment for the services of all persons employed directly by the Government upon the

building, the names to be entered thereon by classes, the contingent force to be placed first, in the order of their rank.

(2) Care should be taken to have the names of the employés correctly entered on the roll, so that the signatures of the parties receipting will conform strictly thereto.

(3) In case the payee cannot write, his signature should be made by mark properly attested.

(4) If a mechanic or laborer is credited on the voucher with extra time, reference must be made thereto on the voucher in the column for remarks.

(5) If more than one sheet of this form is used, they should be fastened together at the upper left-hand corner. The footing of the first sheet should be carried forward to the top of the second sheet, the second to the third, and so on, and each should be certified by the superintendent.

(6) In case of superintendent's or clerk's absence being caused by sickness, personal and physician's certificates (in accordance with Sec. 21, Pars. 2 and 3) must be attached to voucher.

See following sample:

No. 30.

Pay-roll of mechanics and laborers on the United States court-house, &c., during the month of April, 1886.

We, the undersigned, acknowledge to have received from D. Williams, disbursing agent, the amounts hereunto set opposite our names, respectively, in full payment of our services for the time specified.

No.	Names.	Occupation.	Term of service.		Price per day.		Amount.		Signers' names.	Witnesses' names.	Remarks.
			Commence- ment.	Expiration.	Dolls.	Cts.	Dolls.	Cts.			
1	Blank, N.....	Superintendent.....	Apr. 1, 1886	Apr. 30, 1886	6	00	180	00	N. Blank.....	Clerk was absent on the 20th, 21st, and 23d, on account of sickness, and furnished personal and physician's certificates, attached hereto.
2	Post, J.....	Clerk	" "	" "	4	00	104	00	J. Post.....	.....
3	Brown, Paul.....	Watchman (day or night).....	" "	" "	2	00	60	00	Paul Brown.....	.....
4	Lee, E. M.....	Bricklayer.....	" 21 "	" 26 "	3	50	17	50	E. M. Lee.....	.....
5	White, George B.....	"	" "	" "	3	50	17	50	George R. White.....	.....
6	Green, J. H.....	"	" "	" "	3	50	17	50	J. H. Green, ^{his} × mark.....	N. Blank and J. Post.	
7	Jones, L. T.....	Laborer.....	" "	" "	1	50	7	50	L. T. Jones.....	.....
8	Cook, W. W.....	"	" "	" "	1	50	7	50	W. W. Cook.....	.....
9	Dale, Louis A.....	"	" "	" "	1	50	7	50	Louis A. Dale.....	.....
Total amount of voucher...		419	00	

I certify that the services charged in the above roll were actually performed, and necessary to the construction of the United States court-house, &c., Washington, D. C.; and that the compensations paid were just and reasonable.

April 30, 1886.

N. BLANK,
Superintendent.

(7) The "Time-book" will furnish the data for the preparation of the "Pay-rolls of mechanics and laborers."

Sec. 37. On "Form 6 A, Supervising Architect's Office," will be prepared vouchers for traveling expenses. The voucher must show the items in detail, and the date of each expenditure, supported by receipted bills therefor, when practicable, and by an affidavit as provided in the form, and accompanied by a copy of letter authorizing the expenditure. Before the presentation of these vouchers to the disbursing agent for payment, they must be forwarded to the Supervising Architect for approval. The notary's fee may be included in the amount of the voucher.

[Supervising Architect's Office—Form 6 A.]

APPROPRIATION: COURT-HOUSE, POST-OFFICE, ETC., ERIE, PA.

The United States to John Munroe, Dr.

Date.		Amount.
1886. March 8 to March 16	For expenses incurred for transportation of self and baggage in traveling from Erie, Pa., to Washington, D. C., and returning, per annexed statement and vouchers	\$66 50

Authorized by letter of March 5, 1886.

John Munroe, being duly sworn, deposes and says that the foregoing account for *actual necessary expenses* is just and true in all respects; that the services stated have been actually rendered under the order hereto annexed; that the expenses as charged were actually incurred and paid at the dates specified; that the distances as charged have been actually and necessarily traveled; and that no part of the travel has been under any *free pass* on any railway, steamboat, or other conveyance.

JOHN MUNROE.

Sworn and subscribed before me this 17th day of March, A. D. 1886.

[SEAL.]

JOHN DAVIS,

Notary Public.

I certify that the services mentioned in the above account have been performed; that they were necessary and proper, and that the prices paid were just and reasonable.

JOHN MUNROE,

Superintendent.

Received at Erie, Pa., this 27th day of March, 1886, from Richard H. Arbuckle, disbursing agent, the sum of sixty-six $\frac{50}{100}$ dollars, in full payment of the above account.

\$66.50.

(Signed in duplicate.)

JOHN MUNROE.

Date.	Itemized statement of actual and necessary expenses.	Amounts.
1886.		
Mar. 8	Railroad fare, Erie to Washington.....	\$16 50
Mar. 8	Sleeping-car fare	2 00
Mar. 9	Breakfast, 75 cts.: dinner, 75 cts.; supper, 75 cts.....	2 25
Mar. 15	Hotel-bill in Washington, hereto attached.....	24 00
Mar. 15	Bus fare.....	50
Mar. 15	Railroad fare, Washington to Erie.....	16 50
Mar. 15	Sleeping-care fare	2 00
Mar. 16	Breakfast, 75 cts.; dinner, 75 cts.; supper, 75 cts.....	2 25
Mar. 17	Affidavit.....	50
		<hr/> 66 50

Sec. 38. Vouchers for advertising must be prepared at the Department on "Form 33, Division of Stationery, Printing, and Blanks," and after being approved are forwarded to the superintendent for certificate and delivery to the public creditor for presentation to the disbursing agent of the building for payment.

Sec. 39. (1) In the preparation of vouchers for purchases made in in open market, the following instructions must be strictly observed:

The date of the purchase, the labor and quantity of material furnished, and the rate per unit of quantity charged therefor, must be given, and reference should be made on the voucher to the letter of authority under which the purchase is made.

(2) A voucher in favor of a transfer company for freight and drayage must have the receipted bill of the railroad company for the freight attached thereto.

Sec. 40. Before certifying to voucher in final payment under a contract or proposal, the superintendent must report to the Supervising Architect's Office the completion of the work called for, accompanied by a statement of account showing the value of work furnished and the payments, in detail, made on account thereof. If the work called for is not completed within the time specified, in the contract or proposal the superintendent must call attention to any reports which he may have made, and make any further necessary statement as to all of the facts in regard to the delay, in order that the cause of delay may be fully understood by the Supervising Architect and reported to the Secretary of the Treasury for his action as to exacting or waiving the penalty provided.

Sec. 41. (1) An itemized statement of the extra work done in connection with a contract or proposal must also be forwarded to the Supervising Architect for approval before vouchers are certified therefor, and in no case will extra work be paid for upon a voucher with contract items.

(2) In no case must any voucher include items pertaining to two separate contracts or proposals.

Sec. 12. No articles or materials belonging to the Government can be given or allowed in part payment for any supplies or work. (See Sec. 3618 of the Revised Statutes.)

Sec. 43. (1) Vouchers must be made in the name of the person, firm, or corporation furnishing supplies or rendering service, and the receipt or signature should strictly correspond therewith. Those drawn in favor of a firm should be receipted by a member of the firm, in the firm's name, and if he adds thereto his own name, "of the firm" should follow. If the payee cannot write, the signature should be made by mark, properly attested.

(2) Vouchers must not be made in the name of the superintendent except in cases where it is unavoidable, and then subvouchers must be attached.

(3) Superintendents must place on the face of the voucher, at the top, the number of the voucher.

(4) The space on the back is intended for the disbursing agent's number, who uses a new series each month, beginning with No. 1, and so on consecutively in the order in which payments are made.

(5) The superintendent must give the date of his certificate to the voucher on a line with his signature.

(6) In issuing vouchers for office rent, procuring photographic views, auctioneers' commissions, services of civil engineer, transportation of machinery, &c., "Form 2a, Office Supervising Architect," must be used. (See sample of voucher in Sec. 35.)

Sec. 44. (1) The superintendent must have prepared on the last day of each month, on "Form No. 8, Office Supervising Architect," an "Abstract of vouchers" certified by him during each month, which must enumerate all vouchers issued during the month, and all deductions therefrom on account of retained percentage, and for labor supplied by the Government; and when the vouchers have been issued in part payment of a contract, or accepted proposal, he must distinctly specify the particular contract or accepted proposal; and when the vouchers have been issued for extra work in connection with a contract or accepted proposal, he must refer to the date of the Department letter of authorization therefor, and the date of the particular contract or accepted proposal, in connection with which the extras were authorized and supplied, and when the voucher is for purchase in open market he must refer to the date of the Department letter of authorization of the same, and must forward the abstract promptly, not later than the first of the month succeeding that for which the abstract is prepared, in accordance with the method shown by the following sample:

MONTHLY REPORTS OF SUPERINTENDENTS OF CONSTRUCTION TO THE SUPERVISING ARCHITECT.

Abstract of vouchers certified by N. Blank, superintendent, on account of the appropriations for the court-house, &c., at Washington, D. C., during the month of April, 1886.

No. of voucher.	Nature of purchase or expenditure.	To whom due or of whom purchased.	Amount.	
			Dolls.	Cts.
19	Oil for office-lamps (authorized by Department letter April 11, 1886).	J. B. Miller.....		50
20	Lamps for office (authorized by Department letter March 25, 1886).	S. M. Brooks	3	00
21	Coal for office (authorized by Department letter April 10, 1886).	J. V. Edwards	11	00
22	Cement for extra piers, basement (authorized by Department letter April 3, 1886).	A. L. Johnson	31	25
23	Sand for extra piers, basement (authorized by Department letter April 3, 1886).	S. E. Jones	12	00
24	Brick for extra piers, basement (authorized by Department letter April 3, 1886).	Washington Brick Co.....	115	50
25	Case for office drawings (authorized by Department letter April 6, 1886).	N. E. Brown	12	00
26	Freight on derrick from Philadelphia (authorized by Department letter April 9, 1886).	B. and P. R. R. Co	27	35
27	Advertising proposals, brick and iron work, superstructure (authorized by Department letter April 9, 1886).	Daily Post Co.....	18	75
28	.....do	Evening Star Co.....	18	75
29	.....do	American Architect and Building News.	18	75
30	Pay-roll.....	For April	419	00
31	Basement walls and piers, brickwork (contract, February 27, 1886).	John Doe .....\$3,100 80		
32	Less retained percentage.....		310 08	
			2,790	72
	Basement partitions, brickwork, extra (authorized by Department letter March 29, 1886).	John Doe 149 35		
	Less retained percentage.....		14 93	
			134	42
			3,612	99

N. BLANK,
Superintendent.

(2) The superintendent must each month compare his account of vouchers certified with the disbursing agent's account of vouchers paid, and if any discrepancies are found to exist they should be corrected at once, and corrected abstract forwarded to the Supervising Architect.

Sec. 45. The superintendent must keep a "letter-press-copy book," and have a copy of each official communication made therein, and have it indexed in the ordinary mode of indexing—the name of the party to whom the letter is addressed entered under the letter of the index corresponding to the first letter of the party's surname, and opposite the party's name the number of the page on which is copied the letter addressed to him.

Sec. 46. The superintendent must keep a "Register of letters sent" from his office, in the following manner: First, the date of letters; second, the number of "Letter-press-copy book," and numbers of the pages of same containing copies of the official letters written by him; third, the names of the parties to whom the letters are addressed, entered under

first letters of surnames of parties to whom addressed ; fourth, the briefs of the contents of the letters, as shown by the following sample :

Letters sent from office superintendent United States court-house, &c., Washington, D. C.

Date of letter.	No. of press-books.	Page.	To—	Subject.
Jan'y 11, 1886..	1	1	Supervising Architect..	Acknowledging appointment as superintendent.
" 14, 1886..	1	2	.....do.....	Returning official bond.
" 29, 1886..	1	3	.....do.....	Returning oath of office.
" 31, 1886..	1	4	.....do.....	Acknowledging excavation and location, plans, &c.

Sec. 47. The superintendent must keep a "Register of letters received" by him in connection with the building under his charge, in the following manner, viz: First, dates of letters ; second, dates of receipt of letters ; third, the names entered under first letters of surnames of parties from whom the letters are received ; fourth, the briefs of the contents of the letters received, as shown by the following sample :

Letters received at office superintendent United States court-house, &c., Washington, D. C.

Date of letter.	Date of receipt.	From—	Subject.
Jan'y 10, 1886....	Jan'y 11, 1886...	Supervising Architect....	Enclosing appointment of Superintendent Blank, with official bond.
" 16, 1886....	" 17, 1886....	.....do.....	Stating approval of official bond.
" 28, 1886....	" 29, 1886....	.....do.....	Assigning superintendent to duty, and enclosing oath of office.
" 29, 1886....	" 31, 1886....	.....do.....	Forwarding excavation and location plans.

Sec. 48. The superintendent must keep a "Time-book," in the following manner, showing monthly: First, the number, commencing with No. 1; second, the names of the employés ; third, the occupations; fourth, each day's attendance or absence ; fifth, rates of pay ; sixth, the total time of service rendered ; seventh, the amounts due ; eighth (if necessary), remarks as to whether absence has been caused by sickness, discharges, misconduct, &c., and use P to indicate attendance, A to indicate absence, S to indicate Sundays, D to indicate discontinuance of service, as shown by the following sample :

[Only for employ es directly engaged by the Government.]

Time-book, United States court-house, &c., Washington, D. C., for the month of April, 1886.

Number.	Name.	Days.																															Rate per day.	Amount.	Remarks.	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				
1	N. Blank, superintendent	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	\$6 00	\$180 00	Paid for every day.	
2	J. Post, clerk	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	4 00	104 00	Absent 3 days on account of sickness; physician's certificate furnished.	
3	Paul Brown, watchman	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	2 00	60 00	Paid for every day.	
4	E. M. Lee, bricklayer																																	3 50	17 50	Services no longer required.
5	George R. White, bricklayer																																	3 50	17 50	"
6	J. H. Green, bricklayer																																	3 50	17 50	"
7	L. T. Jones, laborer																																	1 50	7 50	"
8	W. W. Cook, laborer																																	1 50	7 50	"
9	Louis A. Dale, laborer																																	1 50	7 50	"
Total																																			\$419 00	Paid by voucher No. 30.

This book will furnish full data for the preparation of pay-rolls.

Sec. 49. The superintendent must keep a "Requisition book," in the following manner: Showing, first, the names of the parties to whom the requisitions are issued; second, the articles ordered under contracts, accepted proposals, or in open market (the requisitions should be sent to the vendors and be returned, with invoice of the vendors for the article ordered attached thereto, before the articles are accepted); third, on the stubs of the requisitions must be entered the dates on which the requisitions are made, the articles ordered, the names of the parties upon whom the requisitions are drawn, the date on which the articles are received, the cost of the articles ordered, and the dates and numbers and amount of the vouchers issued in payment for same, as shown by the following sample :

<p>No. 22.</p> <p>APRIL 10, 1886.</p> <p>A. L. Johnson.</p> <p>Twenty-five barrels of Rosendale cement.</p> <p>Received and accepted April 11, 1886, at \$1.25 per barrel.</p> <p>Voucher No. 22, certified for payment April 14, 1886.</p> <p>\$31.25.</p>	<p>No. 22.</p> <p>OFFICE OF THE U. S. COURT-HOUSE, &C., Washington, D. C., April 10, 1886.</p> <p>A. L. JOHNSON</p> <p>Will furnish the following, and render bill therewith, attaching this requisition thereto: Twenty-five barrels of Rosendale cement.</p> <p>N. BLANK, Superintendent.</p>
---	---

Sec. 50. The superintendent must keep a "Voucher-book," which must be a letter-press-copy book, in which he must have letter-press copies taken of all of the originals of vouchers issued by him, and must be indexed in the manner explained in Sec. 45 of these instructions.

Sec. 51. (1) The Superintendent must keep a "Material book," for all material for day's work only; whether purchased in open market, under accepted proposal, or formal contract, in the following manner, viz: Open an account in ledger form for each class of materials purchased and consumed, using the left-hand pages for receipts or debits, and the right-hand pages for consumption or credits, as shown by the following sample :

Material book, U. S. court-house, &c., Washington, D. C.

Materials purchased.				Materials consumed.			
Description.	Total quantity.	Unit of quantity cost.	Total cost.	Description.	Total quantity.	Unit of quantity cost.	Total cost.
	Measure.	Measure.			Measure.	Measure.	
Bricks, April, 1886...	16½ M..	M. \$7 00	\$115 50	Bricks, April, 1886..	15 M....	M. \$7 00	\$105 00
“ May, &c.....				“ May, &c.....			
Cement, April, 1886..	25 bbls..	Bbl. 1 25	31 25	Cement, April, 1886..	22½ bbls.	Bbl. 1 25	28 13
“ May, &c.....				“ May, &c.....			
Coal, March, 1886....	2 tons...	Ton. 5 50	11 00	Coal, March, 1886...	2 tons...	Ton. 5 50	11 00
“ April, &c.....	2 “	5 50	11 00	“ April, &c.....	½ “	5 50	2 75
Oil, March, 1886....	4 galls...	Gall. 12½	50	Oil, March, 1886....	4 galls..	Gall. 12½	50
“ April, &c.....	4 “	12½	50	“ April, &c.....	1 “	12½	12½
Sand, April, 1886....	10 c yds.	C. yd. 1 20	12 00	Sand, April, 1886....	7½ c yds.	C. yd. 1 20	9 00
“ May, &c.....				“ May, &c.....			
And so on in regard to each class of material as classified on page 24 of “Monthly report,” Form 8.							

NOTE.—A separate account, on a separate page, must be opened for each class of material purchased and consumed.

NOTE.—The above formula shows only the “Materials purchased” and “Materials consumed,” and by deducting the latter from the former will be ascertained the “Materials on hand,” for entry on the “Monthly return of materials,” &c. (page 24 of “Monthly report,” Form 8).

(2) The superintendent will find that by keeping the accounts in the “Material-book” in the manner shown above, and closing the same at the end of each month, the quantities, the costs per unit of quantities, and the aggregate values of the various classes of materials remaining on hand will be found at the end of each month, and thus readily furnish the necessary data for entries on the “Monthly return of materials,” which form part of the “Monthly reports” required to be transmitted to the Supervising Architect.

(3) The superintendent must exercise care in the manner of keeping accounts in the “Material-book,” particularly in cases where the same class of material (as lumber, cement, lime, brick, &c.) is purchased at different prices or supplied under different accepted proposals or formal contracts, and in such instances determine whether it is more convenient and advisable to subdivide the accounts.

Sec. 52. (1) The superintendent must keep a journal, which must be divided and subdivided to correspond with the monthly reports. Form No. 8, Office Supervising Architect (hereinafter explained), and in which a sufficient number of pages must be reserved for each division and subdivision for recording all accounts, whether under contract or day’s work; and when a contract or proposal is for a lump sum, he must fix a per unit of quantity basis for entry, and payment on account.

(2) If no specific quantity or sum is stated in a contract or proposal, an approximate estimate must be made of the total quantity or cost of the work or material to be supplied thereunder.

(3) Any extras ordered in connection with a contract must be treated separately, immediately following the contract account.

(4) The manner of keeping the journal is shown by the following samples, which are arranged on the basis of day's work, and work supplied under contract or proposals, respectively :

*Journal account of labor and materials expended for day-work for U. S. court-house, &c.,
Washington, D. C.*

Labor expended.					Material expended.							
Bricklayers.			Laborers.		Brick, \$7 per M.		Cement, \$1.25 per barrel.		Sand, \$2.20 per cubic yard.		Total amount expended.	Total amount of product.
Date.	Days.	Value.	Days.	Value.	M.		Barrels.		Cubic yards.			
April 21, 1886	3	\$10 50	3	\$4 50	3 $\frac{1}{2}$	\$24 50	5 $\frac{1}{2}$	\$6 87 $\frac{1}{2}$	1 $\frac{3}{4}$	\$2 10		
" 22 "	3	10 50	3	4 50	2 $\frac{1}{2}$	17 50	3 $\frac{1}{2}$	4 37	1 $\frac{1}{4}$	1 50		
" 23 "	3	10 50	3	4 50	2 $\frac{1}{2}$	19 60	4 $\frac{1}{2}$	5 25	1 $\frac{1}{2}$	1 68		
" 24 "	3	10 50	3	4 50	3 $\frac{1}{2}$	22 40	4 $\frac{1}{2}$	6 00	1 $\frac{1}{2}$	1 92		
" 26 "	3	10 50	3	4 50	3	21 00	4 $\frac{1}{2}$	5 62	1 $\frac{1}{2}$	1 80		
&c.												
	15	52 50	15	22 50	15	105 00	22 $\frac{1}{2}$	28 12	7 $\frac{3}{4}$	9 00	= \$217 12	14.45 M., say.

Amount expended prior to this month.....

Total to date.....

(5)

FOR WORK UNDER CONTRACT OR PROPOSAL ONLY.

Journal account of work under contract or proposal for U. S. court-house, &c., Washington, D. C.

Name of contractor, description of work, date of contract, and date of completion of contract.	Total quantity.		Amount of contract.	Unit of quantity cost.	Branch of work.	Daily work.		Vouchers on part payment.				
	M.	Quantity.				Date.	M.	Gross amount.	Retained per cent- age.	Net amount.	Date.	No.
John Doe, brickwork, basement story com- plete, February 27, 1886, May 15, 1886.	595,789	\$8,490 00	\$14 25	B. and A. walls	April 1, 1886.....		7½					
				" " "	" 2, "		8					
				" " "	" 3, "		6					
				" " "	" 4, "		9					
				" " "	" 6, "		6					
				" " "	" 7, "		5½					
				" " "	" 8, "		7					
				" " "	" 9, "		9½					
				" " "	" 10, "		5½					
				" " "	" 12, "		7¾					
				" " "	" 13, "		6¾					
				" " "	" 14, "		8					
				" " "	" 15, "		9¾					
				" " "	" 16, "		7¾					
				" " "	" 17, "		6¾					
				" " "	" 19, "		9					
				" " "	" 20, "		4¾					
				Piers	" 20, "		3					
				B. and A. walls	" 21, "		7					
				Piers	" 21, "		4½					
				B. and A. walls	" 22, "		8					
				Piers	" 22, "		4					
				B. and A. walls	" 23, "		9½					
				Piers	" 23, "		2					
				B. and A. walls	" 24, "		9½					

(6) This book must be indexed to facilitate easy references to the various accounts.

(7) The superintendent will find that by keeping the "Journal" in the manner shown above, each month's record of the subdivisions of the work under his charge will follow in regular order, as a sufficient number of pages are provided for the purpose. He must apply the same principle as above explained to the various branches of the work, and in the same manner must keep a record of "Machinery." He must keep a record of the "contingencies," as follows, viz: (1) column for labor expended; (2) a column for salary of superintendent; (3) a column for salary of clerk; (4) a column for traveling expenses, &c.; (5) a column for expense of photographs, &c.; in all of which the expenditures made in each account, any month, must be entered.

(8) The superintendent will find that by keeping the "Journal" correctly in the manner explained, the "Monthly Report" can be prepared with little or no difficulty, as the "Journal" will furnish full data therefor.

Sec. 53. (1) The superintendent must have a "Daily report," prepared each day (by his foreman, if any) in cases of work authorized to be done by the day, or under proposal, or contract, and submitted to him at the close of each day, or on the morning of the day following that for which it is made, in the following manner, viz: Show (1) the quantity, kind, and cost of materials used; (2) the total cost of material used; (3) the application of materials and labor; (4) the per diem compensation and time of service of workmen; (5) the cost of labor; (6) the total cost of materials and labor, as shown by the following example:

TREASURY DEPARTMENT, OFFICE OF SUPERVISING ARCHITECT.

Daily report of the application of materials used and services rendered on the United States court-house, &c., Washington, D. C., on the 26th day of April, 1886.

Quantity, kind, and cost of materials used.	Total cost of materials used.		Application of materials and labor.	Daily pay and time of workmen.												Cost of labor.		Total cost of materials and labor.	
	Dolls.	Cts.		Dolls.	Cts.	Dolls.	Cts.												
JOHN DOE.—CONTRACT: Brickwork, 5575-1000 M, at \$14.25...	79	444+	Basement and area walls... " piers.....																
" 6500-1000 " " "	94	625																	
JOHN DOE.—EXTRA: Brickwork, 2250-1000 M, at \$14.50...	29	038+	Basement partition-walls...																
DAY'S WORK— Brickwork: Brick, 3 M, at \$7.....	21	00	Additional basement piers.. " " " "																
Cement, 4½ bbls., at \$1.25.....	5	62																	
Sand, 1½ c. yds., at \$1.20.....	1	80																	
N. BLANK, Superintendent.																			
(*)																			

(* No foreman employed.)

(2) The "Daily report" will furnish the data for entries in "Material-book" and "Journal," and when the "Daily report" covers work done by the day, and work done under contract or proposal, such indications should be clearly made thereon as will facilitate entries on the books referred to.

Sec. 54. (1) The superintendent must make a "Monthly report" (on Form 8, Office of the Supervising Architect), each month, during active building operations, and transmit it as soon as possible, not later than the fifth day of the month succeeding that for which it is prepared. The "Monthly report" is intended, first, to furnish a detailed statement of each month's operations; second, a detailed statement of the aggregate of all expenditures on each branch of the work from the commencement of the work to the last day of the month for which the report is rendered; third, the total of all expenditures from the commencement of the work to the last day of the month for which the report is rendered; fourth, a record of each transaction, and condition of each account, in connection with the work; fifth, a record of all material and labor consumed and on hand; and sixth, a record of all machinery worn out in construction of the building and on hand, and the cost of each item, including repairs to machinery.

(2) The "Monthly report" form is divided and subdivided into the different branches and grades of all work on a building, and where they will not apply proper headings must be supplied (space having been provided for such contingency), and under the proper division must be entered in accordance with the requirements of the printed headings of the several columns, the per unit of quantity cost, total gross cost, and name of contractor, with date of contract, or, if done by the day, the date of letter of authorization.

(3) The "Journal" (as explained in Sec. 42, Par. 8), should furnish all necessary data for the preparation of the "Monthly report;" in the compilation of which "Monthly report" the following requirements should be carefully studied to insure accuracy and correctness.

(4) In expressing measures, abbreviations shown on "Monthly report" form must be adopted.

(5) Entry in detail of the gross cost of each item of material, labor, or workmanship (irrespective of any retained percentages or non-payments on account thereof), whether under contract or proposal, purchased in open market, or by the day, supplied during each month, must be made under the proper printed division, in accordance with the requirements of the printed headings of the several columns on the left-hand half of pages from 2 to 21.

(6) Only such pages of the "Monthly report" form must be used as may be found necessary. It will be observed that page 22 is without any printed divisions, which is explained by the fact that this page is intended to provide for any branch of work on a building for which pro-

vision is not made by any of the printed divisions of the several pages of the "Monthly report" form.

(7) After entry has been made as explained in Par. 5, the total of items on the left-hand sides of the several pages of each division must then be added to the aggregate of items of the same division during previous months on the right-hand sides of the several pages from 2 to 21, in accordance with the requirements of the printed headings of the several columns, so as to show the aggregate quantity, and aggregate cost, of each branch of the work from the commencement of building operations to the date of report.

(8) The column of "Remarks" is intended to apply to either the left or right-hand side of the several pages of the "Monthly report," and in the column named must be written each month opposite each item of entry day's work by authority of Department letter dated (whatsoever the date may be), or "Under contract with —— (giving name of contractor), dated ——" (whatsoever the date may be).

(9) The column showing "Aggregate" cost in the left-hand side and right-hand side of page 2 must then be footed, and the total of each carried to the top of the same columns of the next page, and so on in regard to each page of the "Monthly report" form that may be used; thus showing by the footing of the left-hand side of page 21 the total cost of all work during the month, and by the footing of the right-hand side of page 21 the total cost of all work from its beginning to the date of report.

(10) On page 23, called "Monthly inventory of tools and machinery," must be entered, in proper classification, all items of tools and machinery, and repairs thereto (which includes all items purchased, or manufactured, not properly invested in or chargeable to any one branch of the work, such as office, office furniture, tools, derricks, sheds, and office, &c., which are likely to remain on hand at the completion of the work). The footing of page 23 must equal the aggregate amount shown opposite "Machinery" on the right-hand side of page 20.

(11) The cost of all labor and material in erecting or removing any scaffolding must be charged to the work, if done by the day, and not to "Machinery;" and, if in connection with contract or proposal work, will be attended to by the contractor, and, therefore, will not enter into consideration.

(12) The cost of each item of tools and machinery must pass in detail through the left-hand side of the "Monthly report" under the division "Machinery," on page 20, only during the month that it is purchased or manufactured, and must thereafter be added in the right-hand side to the aggregate cost of tools and machinery and repairs thereto previously purchased or manufactured and reported. Such items in the left-hand side are then enumerated, in proper classification, in the "Monthly inventory of tools and machinery," page 23, in which engines and derricks must be referred to by number.

(13) On the "Monthly return of materials, &c.," page 24, must be entered, in accordance with the requirements of the printed headings of the several columns, only such materials as are supplied for days' work, such materials consumed, and such materials on hand.

(14) On the reverse of page 24 must be written a concise statement of the progress of work during the month for which the monthly report is made, and the condition of the work at that date, and giving the number, in proper classification of the employés engaged on the building.

(15) On the left-hand side of page 1 must be entered, in accordance with the requirements of the printed headings of the several columns, in numerical order, commencing with 1, the gross amount of each voucher certified by the superintendent, whether for labor, material, machinery, or on account of a contract, proposal, contingencies, payrolls, &c., and a deduction made in each case of the amount of retained percentage (if any), thus showing the net or actual amount of each voucher issued. The left-hand side of page 1 must then be footed, and the total will show the total net or actual amount certified, which must be carried forward to the next month's report, and so on each month.

(16) Any voucher which the superintendent may be directed to certify an account of any appropriation, other than that for the construction of the building, such as "Repairs and preservation," "Vaults, safes, and locks," "Heating, hoisting, and ventilating apparatus for public buildings," must not be taken up on the report, but must be returned to the Department for payment and treated independently of construction matters.

(17) A "Contract sheet" must be attached to page 1 of the "Monthly report," which must be prepared in accordance with the printed headings of the several columns and embrace all items of formal contracts or accepted proposals, and the column headed "Retained percentages" must be footed.

(18) As explained in Sec. 52, Par. 2, in connection with the "Journal," when no specific quantity or sum is stated in a contract or proposal, an approximate estimate must be made of the total quantity or cost of the work to be supplied thereunder, and must be stated on the "Contract sheet."

(19) When a contract or proposal is for a lump sum, a per unit of quantity cost must be fixed (as explained by Sec. 52, Par. 2, in connection with the journal), and must be stated on the "Contract sheet."

(20) In computing the cost of the various branches of the work under contract, proposal, or by the day, the full cost of material and labor will in all cases be used, without reference to non-payments or retained percentages on account of the same.

(21) In case of contracts, the full contract price of the work done, without deduction of retained percentages, if any, with the estimated quantities, and the approximate rate per unit of quantity for which pay-

ments are made on account, must be shown in the body of the report, under the division of work to which the contract relates.

(22) When a branch of the work is completed, it must be carried from the right-hand side of the page on which it appears to the right-hand side of page 1, in accordance with the requirement of the printed divisions and headings of the several columns. This must be done in regard to each branch of the work, so that when the building is completed the right-hand side of page 1 will be the final report, and show the total cost of each branch of the work, and the total cost of all work on the building. When branches of the work have been entirely completed and their aggregate costs carried to the right-hand side of page 1, opposite the proper division, as above explained, they must be dropped from the body of future reports; and when such transfers have been made the column "Total cost" of the right-hand side of page 1 must be footed, and the aggregate carried forward to the next page of the report, so that the cost of the branches of work so completed and transferred will still enter into the total cost of work to date of report.

(23) The report must be balanced or proven correct in some convenient place on page 1, by adding to the total cost of work done to date (per footing of page 21) the total cost of materials on hand (per footing of page 24), and comparing the total of these two amounts with the total of the net, or actual, amount of vouchers certified to date (per footing of left-hand side of page 1), increased by the amount of retained percentage (per footing of "Retained percentage" column of "Contract sheet"), and the amount of Disbursing agent's commissions (per entry on right-hand side of page 21, opposite the printed division "Disbursing agent's commissions"), as follows:

Proof.

Total cost of work to date, per footing of page 21.....	\$.....
Total cost of material on hand, per footing of page 24 .....	.....
	<hr/>
	\$.....
Total net amount certificates, per footing of page 1.....	\$.....
Total amount of retained percentage, "Contract sheet".....	.....
Total of disbursing agent's commission, per page 21.....	.....
	<hr/> <hr/>

(24) The amount of commission retained any month by the disbursing agent on moneys disbursed by him on account of the building, must be ascertained by the superintendent for entry on his "Journal," and in his "Monthly report," from the disbursing agent's "Account current," or "Abstract of disbursements" (copies of which papers must be furnished each month by that officer to the superintendent).

(25) When items of expenditures, relate to more than one branch of the work, such as for advertising, freight, &c., they should be charged, not to any one branch of the work, but in proper proportion to the branches of the work for which the expenditures were made.

(26) To "Contingencies" on page 21 must be charged only such items as cannot be invested in, or charged to, any particular branch of the work (until the final completion of the building, when they must be charged in proper proportion to the various branches of the work), such as "Contingent force," stationery, traveling expenses, photographs, rent of office, &c.

(27) When tools and machinery have been worn out and rendered worthless the superintendent must make application to the Supervising Architect to make disposition of the same, and, in the event of receiving authority to do so, he must debit the cost of such tools and machinery, in proper proportion, to the several branches of the work on which they were used, and drop them from the "Inventory of tools and machinery," page 23, and credit their cost against the aggregate cost of "Machinery," as shown on page 20 of the report for the month in which such authority is given, explaining the transfer of entries therefor, and giving date of letter of authority therefor, so as to explain in all subsequent reports the entries in preceding reports.

(28) Should any such machinery or tools be authorized to be sold, the gross proceeds of such sales must be deposited in the manner explained by section 16.

(29) Should the superintendent be directed by the Supervising Architect to ship any machinery or tools to another building, he should debit the cost of the same, in proper proportion, to the several branches on which they were used, credit their cost against the aggregate cost of "Machinery" as shown on page 20 of the report, and make a note of their disposition, stating date of letter of authority for the action on the "Monthly inventory of tools and machinery," page 23, for the month in which the authority was given, and in all subsequent reports; and in such cases have the machinery and tools properly prepared for shipment, plainly marked to the superintendent of the building to which they are ordered, ship the same by freight, notify by letter the superintendent of date of shipment, and send all bills for handling, boxing, drayage, freight, &c., to the superintendent to whom they are shipped (as sub-vouchers of vouchers, which he will certify for presentation to the disbursing agent for payment from the appropriation for the building under his charge), with a schedule of the articles for his receipt, and return for transmittal to the Supervising Architect, with a letter stating his action in obedience to the directions referred to.

(30) Should the superintendent of a building receive machinery or tools from another building, he must take them up on his "Inventory of tools and machinery" for the month when they are received, and make a note thereon, and on all subsequent reports, explaining their manner of acquisition, and certify vouchers for handling, boxing, drayage, freight, &c., for presentation to, and payment by the disbursing agent from the appropriation for the building, and receipt therefor to the superintendent of the building from which shipped. In such cases

the cost of delivering the tools and machinery (paid in accordance with Sec. 53, Par. 6) must be entered on the left-hand side, page 20, under "Machinery," and added to the amount previously expended for tools and machinery in the right-hand side of same page, and carried to the inventory of tools and machinery as freight, but no other cost of such tools and machinery must be taken up on the "Inventory of tools and machinery."

(31) All extras authorized under a contract must be explicitly stated as extras under a contract by stating the name of contractor, extras, and date of authority, and must be entered separately on the "Contract sheet," and carried separately in the body of the report under the proper division, in the manner already explained.

(32) The following sample will show, practically, the method in which the "Monthly report" must be prepared :

[Treasury Department, office of the Supervising Architect. Form No. 8. "Contract sheet."]

Amounts due or to become due under existing contracts or proposals for labor or materials for the United States court-house, &c., at Washington, D. C.

Name of contractor.	Character of work or material.	Quantity embraced in contract.	Price per unit.	Total amount of contract.	Payments by vouchers.	Charges against contractor.	Retained percentage.	Amount due.
John Doe	Basement and area walls and piers.	595,789 brick ..	\$14 25	\$8,490 00	\$5,176 50	None	\$575 16	\$3,313 50
" Extra .	Basement partition-walls.	47,000 "	14 50	681 50	134 42	None	14 93	547 08
							590 09	

April 30, 1886.

N. BLANK,
Superintendent.

United States Court-house, &c., in course of erection at Washington, D. C., April 30, 1886.

Statement of expenditures made for materials and labor during the month of April, 1886.				Summary of work completed, details of which are in preceding reports.				
Amount certified prior to this report				\$10,098 93				
Vouchers certified during April, 1886.								
No. of voucher.	Issued to—	Labor or material received.		Designation.	When com- pleted.	Quantity.	Total cost.	Average cost.
19	J. B. Miller	Oil		Excavation, general....	Jan, 27, 1886	4, 931 cubic yds..	\$1, 972 59	\$0 40
20	S. M. Brooks.....	Lamps		Excavation, trenches...	Feb. 10, 1886	588 cubic yds....	294 00	50
21	J. V. Edwards	Coal		Concrete.....	Mar. 15, 1886	588 cubic yds....	4, 219 06	7 17
22	A. L. Johnson	Cement.....		Drains				
23	S. E. Jones	Sand		Brick-mason.....				
24	Washington Brick Co.....	Brick						
25	N. E. Brown	Case for drawings						
26	B. and P. R. R. Co.....	Freight on derrick.....						

27	Daily Post Co.....	Adv. proposals brick and iron supstre	.....	18 75	Stone-mason .....	.....
28	Evening Star Co .....	" " " "	.....	18 75		.....
29	American Architect and Building News.	" " " "	.....	18 75	Ironwork.....	.....
30	Pay-roll	For April .....	.....	419 00	Carpenter and joiner.....	.....
31	John Doe	Brickwork, basement walls, and piers	\$3, 100 80		Plasterer .....	.....
31	"	Brickwork, basement walls, and piers, retained percentage.	310 08	2, 790 72	Slater .....	.....
32	John Doe, extra	Brickwork, basement partitions	149 35		Copper roof.....	.....
		Brickwork, basement partitions, re- tained percentage.	14 93	134 42	Plumber .....	.....
PROOF.					Gas-fitter .....	.....
Total cost of work to date, per footing of page 21.....			\$14, 318 26		Glazier .....	.....
Total cost of material on hand, per footing of page 24.....			25 25		Painter .....	.....
Total net amount of certificates, per footing of page 1.....			\$13, 711 92		Machinery .....	.....
Total amount of retained percentages, per contract sheet...			590 09		Contingencies .....	.....
Total am't of disbursing agent's commiss'sns, per page 21...			41 50			.....
Total amount certified to by superintendent to be carried to next report.....				13, 711 92	Total amount amount forward	6, 485 65

N. BLANK, Superintendent.

NOTE.—The above work, "general" and "trench" excavation, and "concrete," &c., for tools, &c., or on the return of "material" sheet for material, as no tools, &c., or materials were directly purchased by the Government in connection with the branches of the work named.

Report of work done, materials used, &c. during the month.										Total quantity and cost of work to date.			Remarks.
Designation.	Measure.	Quantity and cost of material and labor expended on work, &c., during the month.					Total cost and quantity of materials and labor expended on work, &c., to date.		Average cost.				
		Quantity.	Price.	Cost.	Aggregate.	Per quantity or piece.	Quantity.	Aggregate.		Per quantity or piece.			
Excavation:												* State here character of excavation, whether rock, clay, or sand. NOTE.—It was unnecessary to use this sheet in preparing this report, and it is only inserted to more fully show that the "Excavation" and "Concrete" branches of the work, having been entirely completed (under contract) and shown in detail and aggregate in previous monthly reports, the total cost of each branch herein specified has been dropped from the body of the monthly report and charged opposite the proper division on the right-hand side of page 1. and the footing of the "total cost" column of the right-hand side of said page, showing the aggregate cost of the branches referred to, has been carried forward, and thus still enter into the total cost of all work done to date of this monthly report.	
Surveying.....	S. yds.												
Clearing site.....													
Laborers.....													
Carts or teams.....	C. yds												
General excavation*													
Laborers.....													
Carts or teams.....													
Carpenters, shoring.....													
Smiths, repairing tools.....													
Trenches—excavation.....	C. yds												
Laborers.....													
Carts or teams.....													
Carpenters, shoring.....													
Smiths, repairing tools.....													
Filling and ramming.....	C. yds												
Laborers.....													
Carts or teams.....	No.												
Piling.....													
Lengths.....													
Lengths.....													
Lengths.....													
Concrete:													
Foundations.....	C. yds.												
Laborers.....													
Broken stone.....	C. yds.												
Cement.....	Bbbs												
Lime.....													
Sand.....	C. yds.												
Water.....	Galls												
Forward.....								6, 485 65					

Partitions, basement	Per M ..	10,300	14 50	149 35	..... \$3,250 15	.....	10,300	149 35	.....	Extra, contract, John Doe, authorized March 29, 1886.
Floor arches.....	Per M									
Bricklayers.....										
Laborers										
Carpenters										
Brick, " x " x "	M.....									
Brick (skew-back)	M.....									
Brick (arch)	M.....									
Cement	Bbls									
Lime										
Sand	C. yds									
Water	Galls									
Facing:	Per M									
Pressed, &c										
Bricklayers										
Laborers										
Brick, " x " x "	M.....									
Cement	Bbls									
Lime										
Marble dust										
Sand	C. yds									
Water	Galls									
Forward.....					3,250 15			12,386 66		

Stonemason, basement and area walls:

Rubble:

Backing C. yds
Masons
Laborers
Stock C. yds
Cement Bbls
Lime
Sand C. yds
Water Galls

Rubble:

Pointed walls C. yds
Masons
Laborers
Stock C. yds
Cement Bbls
Lime
Sand C. yds
Water Galls

Ranged rubble or broken ashler:

Stock C. ft

Cutting
Sharpening tools, &c.
Beds, builds, and joints S. ft.
Face, rough-tooled S. ft.
Face, sunk-tooled S. ft.
Face, circular-tooled S. ft.

Forward.....

12, 641 29

3, 504 78

Report of work done, materials used, &c., during the month.										Total quantity and cost of work to date.		
Designation.	Measure.	Quantity and cost of materials and labor expended on work, &c., during the month.					Total cost and quantity of materials and labor expended on work, &c., to date.		Average cost.	Remarks.		
		Quantity.	Price.	Cost.	Aggregate.	Per quantity or piece.	Quantity.	Aggregate.			Per quantity or piece.	
Forward.....					\$3,523 53			\$12,660 04				
Machinery— Lamps for office		2	\$1 50	\$3 00						Authorized by Department letter, March 26, 1886.		
Case for drawings		1		12 00						Authorized by Department letter, March 25, 1886.		
Derrick, freight from Philadelphia		1		27 35			42 35	411 35		By authority Department letter, March 29, 1886, \$3 for two broken lamps, credited to "Machinery" and debited to "Contingencies."		
Forward.....								13,071 39				

Report of work done, materials used, &c., during the month.							Total quantity and cost of work to date.			Remarks.
Designation.	Measure.	Quantity and cost of materials and labor expended on work, &c., during the month.					Total cost and quantity of materials and labor expended on work, &c., to date.	Average cost.		
		Quantity.	Price.	Cost.	Aggregate.	Per quantity or piece.			Quantity.		Aggregate.	Per quantity or piece.
Forward.....	\$3,565 88	\$13,071 39	Authorized by Department letter, March 28, 1886.
Contingencies: Oil for lamp.....	Gal.....	1	.....	\$0 12	.....	.....	.....	.....	.....
Coal for office stove.....	Ton.....	$\frac{1}{2}$	2 75	Authorized by Department letter, April 10, 1886.
Superintendent's salary	Days....	30	\$6 00	180 00	.....	.....	.....	.....	.....
Clerk's salary.....	Days....	26	4 00	104 00	.....	.....	.....	.....	.....
Watchman's salary	Days ...	30	2 00	60 00	.....	.....	.....	.....	.....
					346 87	.....	.....	1,205 37	.....
Disbursing agent's commission .....	.....	.....	.....	.....	20 00	.....	.....	41 50	.....
						.....	.....	14,318 26	.....

Monthly return of materials on hand, &c., belonging to the United States, for the use of United States court-house, &c., at Washington, D. C., for the month ending April 30, 1886.

Designation.	Measure.	Quantity consumed up to date.		Quantity on hand at end of month.	
		Quantity.	Cost.	Quantity.	Cost.
Asphaltum					
Brass					
Bolts					
Bricks, common	M	15,000	\$105 00	1,500	\$10 50
Bricks, pressed					
Bricks, molded					
Bricks, arch					
Concrete, stone					
Cement	Bbls	22½	28 13	2½	3 12
Copper, sheet					
Copper, block					
Copper wire					
Copper nails					
Coal	Tons.	2½	13 75	1½	8 25
Doors					
Drain-pipes, earthenware					
Drain-pipes, iron					
Glass, plate					
Glass, sheet					
Glass, hammered					
Gravel					
Hair					
Hardware					
Iron					
Iron beams					
Iron, cast					
Iron, corrugated					
Iron, galvanized					
Iron pipes					
Iron lathing					
Iron-wire lathing					
Lumber					
Lumber			146 88		21 87
Lumber					
Locks and furniture					
Lime					
Laths (number)					
Lead, sheet					
Lead pipes					
Lead, solder					
Lead, block					
Nails					
Oils	Gals	5	62	3	38
Paints, leads, and colors					
Plaster of Paris					
Sand	C. yds.	7½	9 00	2½	3 00
Stone, sand					
Stone, marble					
Stone, granite					
Stone, broken ashlar					
Stone, rubble					
Slate					
Steel					
Screws					
Tar					
Tin					
Turpentine					
Tiles					
Urinals					
Varnish					
Wash-basins					
Water-closets					
Windows					
Sundries					
			156 50		25 25

[Reverse of sheet 24.]

UNITED STATES COURT-HOUSE, &c.,
Washington, D. C., April 30, 1886.

To the SUPERVISING ARCHITECT,
Treasury Department:

SIR: The whole number of persons employed on this work during the past month was nine (9), at the following rates of compensation, viz:

1 superintendent, at \$6.00 per day, Sundays included, 30 days.....	\$180 00
1 clerk, " 4.00 " " excepted, 26 days.....	104 00
1 watchman, " 2.00 " " included, 30 days.....	60 00
3 bricklayers, " 3.50 " 5 days each, 15 days	52 50
3 laborers, " 1.50 " " " " 15 days	22 50
Total per pay-roll voucher No. 30.....	419 00

During April, John Doc, contractor, laid 195,250 brick in basement and area walls, 22,350 brick in basement piers, and 10,300 brick in partition-walls, and the extra basement piers required have been constructed by day's work, and all construction operations have, considering the inclement weather, progressed satisfactorily.

The contractor for basement brickwork will increase his working force and probably complete his contract and extra under same about May 15, and the building will then be in readiness for work on the superstructure.

Proposals for iron beams, girders, &c., and brickwork for superstructure have been invited by public advertisement, received, opened, and forwarded to the Department for action.

Respectfully, yours,

N. BLANK,
Superintendent.

Sec. 55. (1) The superintendent must keep this book of general instructions always at hand, and (to prevent unnecessary correspondence and delay in connection with the work under his charge) in each instance, before addressing letters to the Supervising Architect, or any person connected with the work, or taking action in regard to any matter of accounts or records of his office, refer to it, and ascertain whether the subject under his consideration is covered by the instructions and explanations herein contained, and, if so, comply therewith.

(2) The superintendent will be furnished with full information upon any question which may arise during the prosecution of the work under his charge, and which is not covered herein, upon application to the Supervising Architect.

(3) It must be borne in mind that in many matters pertaining to the construction of a building the action of the Supervising Architect will be largely guided by the recommendations of the superintendent, and, as the superintendent will be held to strict accountability therefor, he must exercise the greatest care in making each recommendation.

M. E. BELL.
Supervising Architect.

Approved:

C. S. FAIRCHILD,
Acting Secretary of the Treasury.

Sec. 56. The superintendent of repairs and assistant superintendents of repairs of public buildings must be governed by the above instructions in the discharge of their duties, where applicable thereto.

M. E. BELL,
Supervising Architect.

Approved:

C. S. FAIRCHILD,
Acting Secretary of the Treasury.

INSTRUCTIONS TO CUSTODIANS OF PUBLIC BUILDINGS.

TREASURY DEPARTMENT,
Washington, D. C., March 30, 1885.

SIR: The Government building of which you are custodian is under your charge and subject to your general supervision as the agent of this Department.

ENGINEERS, FIREMEN, AND JANITORS, UNDER THE CUSTODIAN'S EXCLUSIVE DIRECTION.

Sec. 2. (1) The engineer, firemen, and janitors are under your exclusive direction, and you will be responsible to the Department for their efficiency.

(2) Any incompetency, unfitness, or inefficiency on the part of such employés will be reported at once, with your recommendations.

(3) Should you at any time be of the opinion that the proper care of the building requires an increase in the number of janitors or firemen, or that the force can be reduced, your views thereon should be submitted to the Department without delay.

(4) Unless there is a State law (as in New York) or city ordinance governing engineers, you will see that the engineer of a steam apparatus has qualified before the nearest United States local inspector of steam-vessels, if within convenient reach; otherwise, a satisfactory certificate from two responsible and practical engineers is sufficient.

(5) Should it be necessary to keep fires burning all night in order to preserve a proper temperature during the winter season, your report thereon will be duly submitted, with recommendations as to the additional force of firemen that may be required.

(6) A report must be submitted annually, before cold weather sets in, as to the condition of the heating apparatus; and if any repairs are necessary, competitive bids in detail therefor should also be transmitted.

INSTRUCTIONS TO ENGINEERS AND FIREMEN.

Sec. 3. A mounted copy of the printed "Instructions to engineers and firemen" in charge of heating apparatus in public buildings, issued by this Department on July 10, 1884, will be placed in a conspicuous posi-

tion in the engine-room, and you will direct the engineer to observe a strict compliance therewith in running the apparatus. The instructions will be found on page —.

HEATING APPARATUS, ENGINES, PUMPS, AND ELEVATORS.

Sec. 4. (1) Whenever required, or whenever it is considered necessary, the engineer will be instructed to prepare answers to any or all of the following questions, to be submitted by you to the Department :

- (2) State the number of steam-boilers used for heating, the length and diameter of each, the number and diameter of tubes, and the usual steam-pressure.
- (3) Give similar information regarding steam-boilers used for power.
- (4) Give similar information (except as to pressure) regarding hot-water boilers.
- (5) Are the power boilers used for electric lighting, elevator-winding engines, elevator-pumps, water-supply pumps, or for other purposes ?
- (6) State the area of grate-surface, the kind of fuel used, the quantity consumed per annum, and the product of ashes for each ton of coal used.
- (7) Give the size of smoke chimney for boilers.
- (8) Have the boilers been tested to a hydrostatic pressure in accordance with Department regulations prescribed by the Board of Supervising Inspectors of Steam Vessels ? If so, what was the safe or working pressure allowed ?
- (9) Is the apparatus supplied with boiler-cleaners and feed-water heaters, and are the boilers now in use of ample capacity and strength to economically and safely perform the service required ?
- (10) State the number and kind of steam-engines used, and for what purpose ; if they perform service in a satisfactory manner, and if not, the reason therefor.
- (11) State the number and kind of elevators in use and the condition of each.
- (12) State the number, kind, and size of steam-pumps in use, and for what purpose. How fast are they run to properly perform the services required ? What is the maximum quantity of water required to be pumped per minute by each ? What are the respective diameters of steam and water cylinders, and the length of stroke of piston ? Is any pump required to run at such a rapid rate of speed as to cause thumping ? *
- (13) If any of the machinery herein referred to does not run smoothly, economically, and satisfactorily, or is unequal to the work required, please state what defects exist, and the proper remedy that should be applied.

* The following information is given relative to proportions of pumps for elevators :
 The pumps should be so proportioned that the maximum quantity of water required can be delivered at a piston speed of pump of but 80 feet per minute, and in no instance should the pipe from pump to upper tank be less than one-half the area of pump. The column of water can then be moved at a speed within the limit of good practice. Below will be found displacement in gallons per foot of piston in pumps from 4 to 12 inches in diameter :

Diameter of pumps.	Gallons per foot of piston.	At 80 feet of piston speed.
4 inches.....	.65	52.00
5 inches.....	1.00	80.00
6 inches.....	1.46	116.80
7 inches.....	2.00	160.00
8 inches.....	2.61	208.80
9 inches.....	3.30	264.00
10 inches.....	4.00	320.00
11 inches.....	4.93	396.40
12 inches.....	5.87	469.60

DUTIES OF JANITORS.

Sec. 5. (1) The rooms, halls, stairs, vestibules, lobbies, corridors, passageways, water-closets, and cellar are to be kept neat and clean, and such measures should be taken as may be necessary to protect the walls and wood-work from defacement, and prevent all nuisances about the buildings and grounds.

(2) The labor incident to cleaning the several portions of the building, whitewashing, taking up and laying carpets, and putting up and taking down awnings will be performed by the janitor and his assistants.

(3) Janitors must be directed to give special attention to economy in the use of gas, and to promptly extinguish all lights not required for the proper transaction of official business.

(4) Expenditures for labor that is required of and should be performed by your employés must not be incurred except under the written authority of this Department, and such special and exceptional authority will not be granted unless for reasons that are entirely satisfactory to the Department.

(5) Janitors will not be permitted to act as messengers without special authority from this Department.

NECESSARY REPAIRS TO BE REPORTED.

Sec. 6. (1) The Department must be promptly notified whenever it is necessary to make any repairs to the buildings, fixtures, approaches, or fences; an estimate of the cost of the work, or competitive bids therefor, to accompany your recommendations.

(2) As the sanitary condition of the building is of great importance, a careful inspection, from time to time, of the plumbing-work is indispensable, and if defects exist they must be reported at once.

(3) Proposals for putting up storm-doors, when such work cannot be performed by the employés, should be submitted before the approach of cold weather.

(4) When proposals are submitted for repairs to roof, the material—slate, tin, copper, &c.—of which it is composed, should be stated; and for repairs to water-closets, the kind or make should be specified.

(5) When proposals are submitted for replacing expensive plate-glass, the Department should be informed whether the breakage occurred through carelessness or unavoidable accident.

ONLY CUSTODIANS TO INCUR EXPENDITURES.

Sec. 7. All officials occupying rooms in the building or buildings in your custody must be notified that they are prohibited from incurring any expenditures payable from any of the annual appropriations, viz:

Repairs and preservation of public buildings.

Repairs and preservation of marine hospitals.

Heating, hoisting, and ventilating apparatus for public buildings.

Vaults, safes, and locks for public buildings.

Furniture and repairs of furniture for public buildings.

Fuel, light, water, and miscellaneous items for public buildings.

Pay of assistant custodians and janitors.

All correspondence relative to items of work or supplies chargeable to the above-named appropriations must be conducted by or through you.*

AUTHORITY MUST BE OBTAINED BEFORE INCURRING EXPENDITURES.

Sec. 8. (1) You must not incur any expenditures payable from the annual appropriations named in the preceding section except under the written authority of this Department, and expenditures incurred without previous authority will not be approved or paid by the Department, you becoming personally responsible for such unauthorized expenditures; but in case of—

Break in gas fixtures, heating or hoisting apparatus, or lock at entrance-door;

Leak in roof, or serious defect in plumbing, or damage to the building of a similar character requiring prompt action—

you are authorized to cause the necessary repairs to be made without delay, and *immediately* report your action to the Department for approval, forwarding at the same time vouchers in duplicate for the expense incurred, together with an explanation of the necessity for the work.

(2) The requirements of the foregoing paragraph must be strictly observed in order to avoid any violation of section 3679, Revised Statutes.

(3) When an amount authorized for any specific purpose proves to be insufficient, the Department should be so advised before any additional expense is incurred, and authority obtained therefor before vouchers are submitted.

ESTIMATES.

Sec. 9. (1) Estimates of expense payable from each of the several appropriations should be submitted in detail; each article, the quantity required, and the cost thereof to be stated specifically.

(2) Care must be taken not to include in one estimate items payable from different appropriations.

(3) No estimates should be transmitted to the Department in anticipation of repairs to be made in the future when the necessity may arise.

* In case a superintendent of repairs is stationed at a Government building, or at a city where there are several Government buildings, all alterations and repairs thereto will be made by him, under the direction of the Supervising Architect, who will issue instructions for the execution of the work and mode of preparing vouchers in payment therefor. The vouchers will be submitted through the custodian to the Department.

The custodian will be simultaneously advised of the instructions given the superintendent of repairs.

(4) Estimates should be accompanied by statements showing the necessity for the proposed expenditures.

(5) Estimates for trucks, towels, toilet-soap, letter-presses, &c., for the use of officials other than those under this Department will not be considered.

(6) Estimates, especially for repairs, must be as accurate as possible, and not mere guesses. If there is a doubt as to the amount involved, the approximate cost should be ascertained by proper inquiry.

(7) To avoid delay where the work is of an urgent character, competitive bids therefor, instead of estimates, should be submitted.

SPECIFICATIONS.

Sec. 10. (1) Specifications for repairs and other work for the building or buildings in your custody should be carefully prepared whenever required.

(2) Specifications should explicitly state in detail all the work required, and so arranged, if necessary, that each item of the several classes of work can be bid for separately.

(3) Specifications should also state that the work must be performed in accordance with the drawings, if any ;

(4) That all materials to be used in the execution of the work must be of the very best quality of their respective kinds (samples to be submitted with bids, if deemed necessary) ;

(5) That the work must be performed in the best manner possible, and to your entire satisfaction ;

(6) That the bidder must state the time in which he proposes to complete the work ;

(7) That the successful bidder will not be permitted to make any changes in the work, or omit the execution of any portion thereof, unless approved by the Department, the amount to be allowed or deducted therefor to be previously agreed upon ;

(8) That (in certain cases where it is deemed necessary) the bidder must guarantee his work for a specified and reasonable time ;

(9) That the Government reserves the right to reject any or all bids or parts of bids, or to waive defects, if it be deemed in its interest to do so ;

(10) That bids must be inclosed in sealed envelopes, properly indorsed and addressed.

(11) For specifications of furniture see page —.

COMPETITIVE BIDS SHOULD BE OBTAINED.

Sec. 11. As a proposal from only one person is unsatisfactory to the Department, for obvious reasons, competitive bids should be obtained for supplies, materials, or work required. Even when proposals are invited under advertisement, a sufficient number of persons engaged in the business should be notified by circular-letter, so as to insure the reception

of as many bids as possible, thereby giving the Government the benefit of an active competition.

PROPOSALS.

Sec. 12. (1) Proposals must not include work or supplies payable from different appropriations.

(2) Proposals must not provide for articles or materials belonging to the Government to be given or allowed the bidder in part payment. (See Section XVI.)

(3) Proposals must be in detail by items, if the character of the work will permit.

(4) Proposals must state definite amounts, and not a price per foot, yard, &c. (except when it is required), as actual measurements should be made by the bidders before submitting proposals.

(5) Copies of specification (and blank forms of proposals, if any are required) should be furnished all bidders, to enable them to submit proposals for the same work, so that comparison can be made.

(6) When proposals are invited under advertisement, they are to be opened, at a certain hour on a specified day, in the presence of three Government officials and the bidders who may be in attendance. The same formality should be observed when bids are invited by circular-letter only.

(7) After the bids are opened they should be scheduled and forwarded as soon as practicable to the Department, with a letter giving your views and recommendations. It is necessary that the standing of the lowest bidder be ascertained, and whether he has the requisite facilities for the proper execution of the work: If the lowest bidder is found to be irresponsible, the next lowest bid should be considered. If all the bids are deemed excessive, they should be forwarded, with a recommendation that they be rejected.

(8) Copies of original proposals should be retained for the files of your office.

(9) Copies of your letters accepting proposals, after authority has been given, must be forwarded to the Department as soon as practicable.

ADVERTISEMENTS AND CIRCULAR-LETTERS:

Sec. 13. (1) The written authority of the Secretary of the Treasury must first be obtained before inserting advertisements in newspapers, as required by section 3828, Revised Statutes.

(2) The following is a sample form of advertisement usually authorized:

OFFICE OF CUSTODIAN CUSTOM-HOUSE,
Georgetown, D. C., October 10, 1884.

Sealed proposals will be received at this office until 12 m. on the 25th day of October, 1884, for [alterations and repairs, painting, or whatever the work may be], required for this building, in accordance with specifications, copy of which, and any additional information, may be had on application at this office, where drawings (if any) may be seen.

JOHN DOE, *Custodian.*

(3) The above serves also for a form of circular letter inviting proposals in cases where advertising can properly be dispensed with.

BONDS AND CONTRACTS.

Sec. 14. (1) When authority is given for the acceptance of a proposal for work or supplies, and the Department considers that a bond or formal contract is necessary, the requisite blank form therefor will be furnished, with instructions for your guidance in having it properly executed by the successful bidder and returned to the Department for approval.

(2) No Treasury official or employé shall be interested, directly or indirectly, in any agreement or contract for Government work or supplies, under penalty of dismissal.

(3) "Every officer or agent of the Government who, directly or indirectly, takes, receives, or agrees to receive, any money, property, or other valuable consideration whatever, from any person for procuring, or aiding to procure, any contract, office or place, from the Government or any Department thereof, or from any officer of the United States, for any person whatever, or for giving any such contract, office, or place to any person whatsoever, and every person who, directly or indirectly, offers or agrees to give, or gives or bestows, any money, property, or other valuable consideration whatever for the procuring or aiding to procure any such contract, office, or place, shall be deemed guilty of a misdemeanor, and shall be imprisoned not more than two years and fined not more than ten thousand dollars."—(Section 1781, Revised Statutes.)

LEASES.*

Sec. 15. (1) No leases of grounds, buildings, or rooms should be made without specific authority from the Department.

(2) Application for authority to renew leases of rented buildings or rooms should be made at least sixty days before date of expiration of existing leases.

(3) Applications for authority to lease or renew leases must be accompanied by—

- 1st. A list of all rooms and buildings rented or leased in the customs district, showing the purposes and periods for which they are rented and the amount of rent paid;
- 2d. A statement showing the necessity for leasing the desired premises;
- 3d. That said premises are suitable for the purpose for which they are proposed to be leased;
- 4th. That the rent charged is the lowest at which suitable premises can be obtained; and
- 5th. That the lessor can give a valid lease.

(4) Department letters authorizing the rental of grounds, buildings, or rooms, for certain periods, at specified rates, and naming the appropriation to which the expense is chargeable, will also state whether or not formal leases will be required.

(5) When a formal lease is required, the Department will furnish the requisite blank forms.

* For the information of custodians who are also collectors or surveyors of customs.

(6) Each lease should be executed in duplicate, both copies to be transmitted to the Department, and when approved the duplicate will be returned, with instructions as to payment of the rent.

(7) If the lease is not executed by the owner of the property, duly authenticated evidence of the authority of his legal representative must be attached to the lease.

(8) No disbursements on account of rent should be made until the lease has been approved, unless other and specific instructions have been given by the Department.

SALE OF FURNITURE AND OLD MATERIALS.

Sec. 16. (1) No article of furniture or any material belonging to the Government can be given or allowed in part payment for any supplies or work.*

(2) Department authority must first be obtained for the sale of articles and old materials no longer required by the Government, and the gross proceeds must be deposited with the United States Assistant Treasurer or the nearest United States depository to the credit of the Treasurer of the United States on account of miscellaneous receipts derived from the sale of condemned property belonging to the Government. Duplicate certificates of deposit must be taken, the duplicate to be retained by you, and the original to be transmitted to the Department, with an account of sales, showing the materials or articles sold, the name of the purchaser, the amount received, the amount deposited, and the date and initials in upper left-hand corner of Department letter authorizing the sale.

(3) The expenses of sale, if any shall have been authorized and incurred, will be paid by the Department upon receipt of vouchers drawn against the appropriation from which the articles or materials sold were purchased, if practicable; and if the articles or materials sold were purchased from different appropriations, separate vouchers for the expense should be submitted accordingly.

(4) Moneys derived from—

Rent of Government property;

Rent of rooms in Government buildings;

Rent of space in Government buildings for telegraphic and other purposes;

Rent for advertising space on fences inclosing Government buildings in course of construction; and

Pro-rata charges for tapping Government sewers for private buildings, will be deposited in a similar manner, the specific source of the income or revenue in each case to be stated.

FUEL.

Sec. 17. Proposals for supplying fuel must be made to include all expense incident to inspecting, weighing, delivering, and storing.

* Sections 3617 and 3618, Revised Statutes.

FURNITURE.

Sec. 18. (1) Requisitions for desks and tables must state the length and width thereof; and for file-cases the height and length must be given, with a sketch showing the interior fittings desired.

(2) Requisitions for articles of "special" furniture must be accompanied by illustrations giving exact dimensions.

(3) When proposals are invited for furniture or repairs thereto, identical lists should be furnished bidders, in order that uniform bids may be submitted.

(4) Before obtaining proposals for manufacturing new or repairing old furniture, each bidder must be supplied with a copy of the following:

GENERAL SPECIFICATIONS OF FURNITURE.

Design and size.—All articles of furniture must be made in strict accordance with the design, and of the sizes marked thereon.

Materials.—All of the materials used in the construction must be of the very best quality of their respective kinds.

Lumber.—The lumber used must be well seasoned and thoroughly dried, and free from all defects, such as sap, shakes, knots, and of the same kind as that of the other furniture in the room for which it is intended. All lumber must remain in a drying kiln at least three days, or longer if necessary, before being milled.

Cloth for top of desks and tables must be of the very best quality of blue-black cloth, glued on over the entire surface.

Hardware.—All drawers and doors (except where rod-fastenings are used) must have brass drawer-lock, No. 1611 B of the Corbin Lock Company's make.

Rod-fastenings.—Rod-fastenings used, to be Schroeder's patent combined brass three-tumbler lock and rod-fastening.

Hinges to be extra heavy cast-brass.

Casters.—All casters to be Martin's or Yale patent casters, lignumvitæ wheels, and of the proper size to correspond to the various size casters shown on drawings.

Marble, where used for tops of furniture, must be seven-eighths inch thick highly polished Tennessee marble.

Exterior wood-work.—All exterior wood-work of furniture and lipping of divisions must be of the kind mentioned in proposal.

Sides and backs of drawers must be of cherry, bottoms of poplar, and guide rails and strips of ash. All interiors and casings and framing must be of white pine, unless otherwise shown or specified. All turnings to be solid material, not glued up of two or more pieces, unless shown on drawing.

All interior divisions, shelves, pigeon-holes, book-racks, &c., must be lipped with same material as used for exterior.

Workmanship.—The workmanship must be of the very best description of cabinet-work, and not joiner's work.

Construction.—All framing must be mortised, tenoned, and glued together in the most perfect manner, and with shoulders; the tenons must be $1\frac{1}{2}$ inches in length where possible, and not less than one-third of the thickness of the material. Substitution of dowels for tenons will not be allowed.

Dovetailing must be hand-work of the neatest character; machine dovetailing will not be accepted. The dovetails should be about 1 inch apart.

All moldings and ornaments must be well worked, neat, clean, and the former neatly mitered.

All turnings must be sharp, clean, and true to the profile given; all *carving* must be executed in the most artistic manner, and the work in general carried out without

deviation from the designs or specifications, in a thorough, substantial, and workmanlike manner.

Finish.—All the wood-work must be carefully prepared for finishing by sand-papering and filling with a suitable filler.

Where white pine is used for backs, the exterior of same must be stained and finished in two coats of hard oil. All hard wood on exterior must be finished in four coats of the best shellac, rubbed down with pumice-stone and oil.

CARPETS.

Sec. 19. Requisitions for carpets must be accompanied by diagrams of the floors showing all projections (such as radiators, fire-places, pilasters, and files-cases not movable), and giving the exact measurement of space to be covered.

SAFES AND LOCKS.

Sec. 20. (1) In making requisition for a safe, you should state for whose official use and for what particular purpose it is required, whether for the safe-keeping of books and papers, or money, or both.

(2) You should state what kind of a safe is required, whether—

Fire-proof; fire and burglar proof;

Fire-proof, with burglar chest; or burglar-proof;

and in deciding this question you should take into consideration the character of your building, whether fire-proof or not.

(3) A rough sketch must be submitted with your requisition giving the inside measurement—height, width, depth—of the smallest safe that will meet the requirements of the service, and showing the desired arrangement of interior fittings.

(4) The cost of safes, locks, freight, and labor incident to placing in position in Government buildings is payable from the appropriation for vaults, safes, and locks for public buildings.*

(5) For information in regard to changing combinations of locks on safes, reasons why locks get out of order, &c., see page —.

VOUCHERS.

Sec. 21. (1) You will prepare and transmit to this Department for payment, on blanks furnished for the purpose, vouchers in duplicate, prop-

* For the guidance of custodians in submitting vouchers for safes, the following information is given:

The contractors furnish safes at stated prices, which include delivery free on board of cars or steamer at the city where manufactured, also the cost of handling and drayage from the depot or wharf at the place of destination and delivery at a convenient point on the site of the building, to be designated by the custodian.

The Government pays the freight between the two cities, also the cost of putting safes in position in the buildings.

The contractors will submit to the custodian vouchers in duplicate for the contract prices of safes so delivered, also (as a matter of convenience to the Department) separate vouchers in duplicate for the cost of freight between the two cities, attaching receipted freight-bills as subvouchers.

erly receipted and certified, for all expenditures authorized, charging them to the appropriation specified in the letter of authorization, which must be referred to by date on the face of the vouchers.

(2) Vouchers should be made in the name of the person, firm, or corporation furnishing supplies or rendering service, and the receipt or signature should strictly correspond therewith. Those drawn in favor of a firm should be receipted by a member of the firm, in the firm's name; and if he adds thereto his own name, "of the firm" should follow. If payment is to be made to an attorney, a duly executed power of attorney should accompany the voucher; and if to a corporation, the voucher should be transmitted with a properly authenticated copy, under seal, of the vote or order of the corporation authorizing the person signing to make the corporate signature and receive the money. If the payee cannot write, the signature should be made by mark, properly attested.

(3) The labor and material supplied, and the rates charged therefor per unit of quantity, should be given, unless the work has been performed under verbal or written agreement, in which case that fact should be stated on the face of the voucher, and the original agreement, if in writing, attached thereto.

(4) Vouchers should be filled out and receipted in black ink and forwarded to the Department as soon as possible after the expenditure has been incurred, and within the proper fiscal year, or as soon thereafter as may be practicable.

(5) Each voucher should be drawn against a single, specific appropriation; and as each appropriation is made for a certain fiscal year, expenditures incurred in different fiscal years should not be included in one voucher, except when labor and material are supplied under an agreement in writing, in which case the expenditure is payable from the appropriation for the fiscal year within which the contract was made. Authorized expenditures payable from annual appropriations must be incurred within the fiscal year in which the authorization is given; and in case of failure to have work done or material supplied within the fiscal year, there being no written agreement, the authority will lapse at the end of the fiscal year, and a new authorization must be obtained before proceeding with or completing the work, or purchasing material, in the next fiscal year.

(6) Vouchers should not include work or supplies for more than one building, in case several buildings are in your custody,

(7) Samples vouchers to guide you will be found on pages 42 to 49.

(8) For instructions as to vouchers for safes and expenses incident thereto, see footnote on page 15.

(9) For information as to the preparation of pay-rolls or vouchers in payment for personal services on account of the appropriation for pay of assistant custodians and janitors, see page —.

(10) Vouchers for gas, water, or ice should contain a statement of the period during which the article was furnished.

(11) Vouchers for gas should be accompanied by the gas company's bill in the usual form, showing the state of the meter at the commencement and at the close of the time covered by the voucher.

(12) Vouchers should be complete in themselves, if possible, and not require subvouchers in explanation.

(13) Vouchers should not be made in the name of the custodian, except in cases where it is unavoidable, and then subvouchers must be attached.

(14) Particular attention should be paid to the proper wording of the custodian's certificate on the voucher.

(15) Only the amount (in writing and in figures) must be filled in the blank form of receipt at the foot of the voucher. The date must be left blank, as also the space intended for the name of the disbursing clerk (if not printed therein).

EXTRA PAY—ADVANCES AND PAYMENTS ON ACCOUNT—FAILURE TO RENDER ACCOUNTS—MISAPPLICATION OF APPROPRIATIONS.

Sec. 22. (1) EXTRA PAY.—“No officer in any branch of the public service, or any other person whose salary, pay or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation, in any form whatever, for the disbursement of public money, or for any other service, or duty whatever, unless the same is authorized by law, and the appropriation thereof explicitly states that it is for such additional pay, extra allowance, or compensation.” (Section 1765, Revised Statutes.)

(2) ADVANCES AND PAYMENTS ON ACCOUNT.—“No advance of public money shall be made in any case whatever; and in all cases of contracts for the performance of any service, or the delivery of articles of any description, for the use of the United States, payment shall not exceed the value of the service rendered, or of the articles delivered previously to such payment.” (Section 3648, Revised Statutes.)

(3) FAILURE TO RENDER ACCOUNTS.—“Every officer or agent of the United States who, having received public money which he is not authorized to retain as salary, pay, or emolument, fails to render his accounts for the same as provided by law, shall be deemed guilty of embezzlement, and shall be fined in a sum equal to the amount of the money embezzled, and shall be imprisoned not less than six months or more than ten years.” (Section 5491, Revised Statutes.)

(4) MISAPPLICATION OF APPROPRIATIONS.—“All sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made, and for no others;” * and all articles or materials which are paid for, or which are payable from a certain appropriation for a specified Government building, shall not be diverted for use in any other building, unless specially authorized by the Department in the interest of economy, and for the requirements of the public service.

REPAIRS AND PRESERVATION OF PUBLIC BUILDINGS.

Sec. 23. The following items are properly chargeable to this appropriation:

Labor and material required for repairs to public buildings under the control of the Treasury Department.

Benches, tools, and materials for the use of carpenters.

* Section 3678, Revised Statutes.

Directory boards.

Electric bells and annunciators.

Flag-poles.

Gas-pipe and fittings for extension or repairs thereto in walls or beneath floors, and service-pipe attached to post-office screens.

Halyards for court-house and post-office buildings.

Ladders for outside use.

Permanent wood partitions from floor to ceiling, and all permanent fixtures in connection with public buildings not otherwise provided for.

Repairs of approaches and drains.

Storm-doors—putting up, taking down, and repairing same, where the work cannot be performed by the employés.

Telephones for the use of custodians of public buildings under the control of the Treasury Department.

Wickets for post-office screens.

Whitewashing, where the work cannot be performed by the employés of the building.

HEATING, HOISTING, AND VENTILATING APPARATUS FOR PUBLIC BUILDINGS.

Sec. 24. The following items are properly chargeable to this appropriation :

Labor and material entering into the construction of heating, hoisting, and ventilating apparatus, and repairs to same, for public buildings under the control of the Treasury Department.

VAULTS, SAFES, AND LOCKS FOR PUBLIC BUILDINGS.

Sec. 25. The following items are properly chargeable to this appropriation :

Vaults and safes, and locks therefor, and repairs to same, required for public buildings under the control of the Treasury Department, including post-office lock-boxes and drawers, with keys therefor.

FURNITURE AND REPAIRS OF FURNITURE FOR PUBLIC BUILDINGS.

Sec. 26. The following items are properly chargeable to this appropriation :

Awnings, fixtures, and repairs thereto.

Book-cases, bulletin-boards, book-racks (movable).

Chairs, counters and screens; carpets, and repairs thereto, including expenses of laying and cleaning, carpet-lining, rugs, linoleum, oil-cloth, mats, matting, and zinc attachments.

Desks, distributing-ovens.

Files-cases, fire-screens, flags for United States court-house and post-office buildings.

Gas fixtures and fittings (and repairs to same), including chandeliers, brackets, standards, burners, drop-lights and tubing, globes, chimneys, shades, and gas-torches; also gas-pipe and fittings, including those running up from floor to light desks and other furniture (exclusive of pipe and fittings for extension and repairs thereto in walls or beneath floors, and service-pipe attached to post-office screens).

Judges' desks and platforms, canopies for judges' desks, jury platforms.

Lounges, letter-press stands, labor employed and material used in the construction of furniture or shelving, including wages of cabinet-makers, lumber, cloth, oil, paint, varnish, locks, leather, bolts, screws, nails, tacks, casters, glass, marble, coat and hat

hooks, glue, rod-fastenings, escutcheons, hinges, drawer-pulls, chair spindles and screws, perforated seats and backs, and tools for cabinet-makers.

Map canopies, spring-rollers for maps, mailing tables and cases, mirrors.

Prescription-cases, pigeon-hole cases, pouch-racks.

Railings of wood or wire.

Screens of wood or wire, or both, not to exceed 8 feet in height; stamping-tables, stamp-cases, step-ladders, spittoons, cuspidores, stools, settees, sofas.

Tables.

Umbrella-stands.

Water-coolers, water-cooler stands, wardrobes, washstands (movable), window-shades, curtains and fixtures.

FUEL, LIGHT, WATER, AND MISCELLANEOUS ITEMS FOR PUBLIC BUILDINGS.

Sec. 27. The following items are properly chargeable to this appropriation :

Alcohol, acids, axes.

Brooms, buckets, brushes (including those for whitewashing), brads, bolts, belting, benzine, bowls, basins.

Coal-hods, chisels, cans, candles, chamois-skins, crash, cotton.

Dust-pans, dusters, disinfectants.

Emery.

Fuel, flue-cleaners, feather-dusters, files, and fire-extinguishers.*

Gas-meters, gaskets, grease, gimlets, gauge-glasses, goblets.

Hammers, hose, hose-reels, hose-carts, and hand grenades.*

Ice, ice-picks.

Knives for cleaning purposes.

Light (gas and electric), lanterns, lamps, leather, lead, lime, lye.

Mops, mopping, matches.

Nails.

Oils for machinery, oil-feeders.

Packing, pails, pumice, poker, pitchers.

Rubber (sheet).

Scrubbing-soap, sapolio, saws, shellac, sponge, screw-drivers, scrapers, screws, stencils, shovels, salt, sawdust, soda, sand, supplies for grounds, including scythes, hoes, rakes, lawn-mowers, watering-pots, seeds, fertilizers, and manure.

Trucks, towels, toilet-soap (for Treasury officials), tongs, tapers, tumblers, thermometers, tallow, and tubing for machinery.

Water-rent, rent of water-meters, washers (leather and rubber), wire, wheel barrows, wrenches, waste, wicking.

PAY OF ASSISTANT CUSTODIANS AND JANITORS.

Sec. 28. The following items are properly chargeable to this appropriation :

Pay of assistant custodians, engineers, firemen, coal-passers, watchmen, pump-men, messengers, cleaners, scrubbers, &c.

For the salaries of the above-named employés you must submit monthly PAY-ROLLS in duplicate, blanks for which will be furnished by the Department on requisition. A sample pay-roll will be found on page 41.

* See Comptroller's letters, Aug. 13 and 16, 1886.

The following additional items are also chargeable to this appropriation :

Expenses incurred under special Department authority for sprinkling streets, removing ashes and rubbish, cleaning off snow and ice, and washing towels, these items being classed as personal services.

For the payment of these expenses you must submit VOUCHERS in duplicate on *special blanks*, which will be furnished by the Department on requisition. A sample voucher will be found on page 42.

It will be particularly observed that the cost of—

Removing ashes and rubbish,
Cleaning off snow and ice,
Sprinkling streets and washing towels,

is payable from the appropriation for “Pay of assistant custodians and janitors,” and *not* from the appropriation for “*Fuel, light, water, and miscellaneous items for public buildings.*” Should vouchers be forwarded for these items charged to the wrong appropriation, they will be returned without approval, in accordance with Department circular of May 16, 1883.

EXPENSES OF COLLECTING THE REVENUE FROM CUSTOMS.

Sec. 29. This appropriation is chargeable with the cost of all work and supplies referred to in the preceding appropriations, *when furnished for buildings or rooms rented for the customs service.*

Also for—

Flags and balyards for custom-houses.
Telephones for the use of the customs service.

OFFICIAL LETTERS TO BE PROPERLY ADDRESSED.

Sec. 30. Communications on subjects relating to the following appropriations—

Repairs and preservation of public buildings ;
Repairs and preservation of marine hospitals ;
Heating, hoisting, and ventilating apparatus for public buildings ;
Vaults, safes, and locks for public buildings ;

Also, in regard to the—

Sale of old materials originally paid for from the above-named appropriations ;
Sale of old and condemned safes ;
Assigning rooms and space in Government buildings ;
Leasing of buildings rented for the customs service under the Department ;
Renting space in Government buildings for telegraphic and other purposes ;
Renting unused Government property ;
Renting rooms in Government buildings ;
Renting advertising space on fences inclosing Government buildings in course of construction ;
Tapping Government sewers for private buildings,
should be addressed to the Secretary of the Treasury (Supervising Architect).

Those relating to—

Furniture and repairs of furniture for public buildings;
Fuel, light, water, and miscellaneous items for public buildings;

Also, in regard to the—

Sale of articles originally paid for from the above-named appropriations;
Returns of furniture and fixtures;
Returns of miscellaneous public property;
Selling or dropping furniture (except safes) and miscellaneous public property,
should be addressed to the Secretary of the Treasury (Chief Clerk).

Those relating to—

Pay of assistant custodians and janitors;
Expenses of collecting the revenue from customs,
should be addressed to the Secretary of the Treasury (Appointment Division).

Items of stationery, waste-baskets, and letter-copying presses for Treasury officials should be made the subject of separate requisition, as they are supplied on application to the Secretary of the Treasury (Division of Stationery, Printing, and Blanks).

For circulars in regard to requisitions for stationery, and books and blanks, see pages 35 and 37.

SEPARATE COMMUNICATIONS REQUIRED.

Sec. 31. (1) Communications addressed to the Department must not include items of expense payable from appropriations in charge of different Treasury officials, as indicated in the preceding section.

(2) As a rule, each communication should relate to only one appropriation, or one subject.

(3) Communications should be legibly written on Custodians' letter-head paper, which will be supplied on requisition.

LETTERS TO BE ANSWERED WITHOUT DELAY.

Sec. 32. (1) Every Department letter requiring a reply must be answered without unnecessary delay; but if action cannot be taken in due course, you should acknowledge receipt and state the reasons for delay and probable date when a reply will be forwarded.

(2) In replying to letters from the Department, reference should be made to the initials in the upper left-hand corner.

OFFICIAL LETTERS TO BE BRIEFED.

Sec. 33. All official letters to the Department should be indorsed on the first fold with place, date, name, title of writer, and synopsis of contents—an inch space at top to be left blank for the imprint of the Department stamp recording the date of receipt—and the number of inclosures to be noted at the bottom.

POSTING ADVERTISEMENTS PROHIBITED.

Sec. 34. You will not permit advertisements or notices of any character (except those relating to the postal service, United States courts, or other Government business) to be posted in the corridors, lobbies, or stairways of the building, or on the outside walls. Bill-boards will not be allowed on the premises.

ROOMS MUST BE USED FOR OFFICIAL PURPOSES ONLY.

Sec. 35. (1) You will not permit any of the rooms to be used for other than official purposes. The use of rooms as sleeping apartments is prohibited, except for route agents of the Railway Mail Service, where it is deemed by the Post-Office Department to be absolutely necessary.

(2) The Regulations of the Department do not permit stands for the sale of pies, cakes, candy, mineral waters, cigars, newspapers, merchandise, &c., or for any trade or avocation, to be placed in rooms, corridors, or lobbies, or on sidewalks or grounds of Government buildings; or desks, desk-room, or space therein, to be used for the transaction of private business.

ASSIGNMENT OF ROOMS.

Sec. 36. (1) No assignment of rooms in the building should be made without special authority from this Department.

(2) As soon as any room is vacated, the Department should be immediately notified.

ASSIGNMENT PLANS.

Sec. 37. Whenever required, forward to the Supervising Architect of this Department diagrams, with measurements, of the grounds, cellar, sub-basement, and basement, as the case may be, of the building or buildings in your custody, giving the points of the compass and the names of the adjoining streets, and showing the location of the heating apparatus, elevators, and pumps; also of the several floors, including the attic, indicating for what purposes they are used, and locating the position of the safes, vaults, stoves, fire-places with grates, fire-places without grates, storm-doors, and telegraph offices, if any. If the rooms are numbered, they will be so designated, in addition to the official titles of the occupants. These diagrams must be prepared, without expense to the Department, on suitable paper 15½ inches from top to bottom, by 12½ inches in width, leaving a sufficient margin thereon upon the left-hand side to allow for binding. They need not be elaborate or scale drawings, which are preferred, but should be acceptable in appearance, and mailed on common wood rollers to prevent injury in transmission.

CUSTODIAN'S POST-OFFICE LOCK-BOX KEY ACCOUNT.

Sec. 38. (1) The Treasury Department furnishes lock-boxes and drawers for post-offices located in public buildings under its control, and has charge of the repairs to same, supplying new keys, &c.

(2) Postmasters whose offices are located in public buildings under the control of this Department will exact in advance from each renter of a lock-box or drawer a deposit of *fifty cents* per key, as security against its loss, to be refunded when the key is returned.

(3) The amount so collected is known as the "deposit fund," and no expenditure will be made therefrom except to reimburse renters upon the return of their keys.

(4) When a key is lost, the renter will forfeit the original deposit of fifty cents therefor, and you will deduct that sum from the "deposit fund," transferring the amount to the credit of the "forfeiture fund," which is thus created.

(5) When a key is lost, the renter, to obtain a duplicate, will be required to make a new deposit of fifty cents therefor, the original deposit having been forfeited as stated.

(6) When a renter desires an additional key, he will be required to deposit fifty cents therefor, the same as a new renter.

(7) When a key becomes broken through no fault of the box-holder, he will, upon its surrender, be provided with a new one without being required to make a new deposit; and in case he surrenders his box and returns this broken key, the original deposit of fifty cents therefor will be refunded to him.

(8) When the accruing "forfeiture fund" is sufficient in amount, you may, upon requisition from the postmaster and without further Department authority, use it in purchasing duplicate or additional keys, if required, from the manufacturers of the locks (*not* from local lock-smiths), and in making necessary repairs to boxes, drawers, locks, &c., receipted vouchers for such expenditures to accompany the concurrent quarterly lock-box key account hereinafter mentioned.

(9) When the "forfeiture fund" is not sufficient in amount to make such purchases and repairs, you will, after obtaining authority from the Department, submit properly receipted and certified vouchers in duplicate for expenditures of this character, made payable from the appropriation for "vaults, safes, and locks for public buildings."

(10) When a rented lock-box needs immediate repairs, and there is no vacant box that can be temporarily given the renter, you may have it repaired at once, and submit voucher therefor, made payable from the appropriation named, provided there is no "forfeiture fund" available. If, however, the repairs are not required immediately, you will first obtain Department authority for making them, provided there is no "forfeiture fund" available.

(11) If, however, this fund is available in the two cases above cited, you can have the repairs made at once and without further authority, making payment therefor from the "forfeiture fund," and submitting receipted vouchers, as heretofore indicated.

(12) When there are a number of locks requiring repairs, you should remove the "fronts" when they can be spared, from time to time, and forward them by postal car to the Supervising Architect of this Department, who will have them put in good working order, and return them by the same route. Glass to replace that broken in lock-boxes will be forwarded on requisition, if accompanied by a paper sample of the exact size, and the number required.

(13) Your post-office lock-box key account, showing the amounts turned over to you by the postmaster, must be prepared in accordance with the following form on printed blanks (which will be furnished on requisition) and promptly forwarded to the Supervising Architect of this Department for the quarters ending March 31, June 30, September 30, and December 31 :

[Sample form.]

Custodian's post-office lock-box key account for the quarter ending March 31, 1884.

DEPOSIT FUND.

Balance from last quarter	\$10 00
Received during present quarter.....	5 00
	<hr/>
	15 00
Refunded for return of keys	\$8 00
Transferred to "forfeiture fund"	1 50
	<hr/>
	9 50
Balance carried to next quarterly account.....	5 50
	<hr/> <hr/>

FORFEITURE FUND.

Balance from last quarter.....	\$6 50
Forfeited during present quarter	1 50
	<hr/>
	8 00
Expenditures for new keys, repairs to locks of boxes, &c. (as the case may be), as per accompanying receipted vouchers Nos.——	1 25
	<hr/>
Balance carried to next quarterly account.....	6 75

(14) As the amounts accumulating under this account are trust funds, and not public moneys, you are cautioned, should you desire to deposit the amounts, not to place them to the credit of the Treasurer of the United States, but to your own official credit, subject to your check as custodian. Where practicable, these funds must be deposited with a United States assistant treasurer or United States depository.

(15) When you vacate your office, the amounts to the credit of these "funds" must be turned over to your successor, together with all the books, papers, and other records, receipts therefor to be taken and filed with your final account.

REPORTS ON LETTER BOXES AND DRAWERS, SAFES, ETC.

Sec. 39. Blank forms for these reports will be furnished by the Supervising Architect, and you will fill up and return them when required.

RETURNS OF PUBLIC PROPERTY.

Sec. 40. (1) In accordance with requirements of section 197, Revised Statutes, returns of furniture and fixtures will be rendered to the Secretary of the Treasury annually, on the 31st of December, and will embrace all articles of furniture and fixtures (Class 4), excluding safes, and including carpets, matting, rugs and mats, window-curtains, shades and awnings, spittoons and cuspadores, water-coolers, platforms, screens, counters, railings, gates, &c., also electric-light plant, arc and incandescent lamps, and other appurtenances.

(2) Returns of Miscellaneous Public Property will be rendered to the Secretary of the Treasury annually, on the 30th of June, and will embrace all articles, classified as follows, viz:

CLASS 5. *Desk furniture.*—Letter presses, trays, clips, and scales; coin-scales, seals, stamps, inkstands, pen-racks, mucilage and sponge cups, pin-cushions, erasers; paper weights, cutters, and folders; rulers, arm-rests, shears, call-bells, &c.

CLASS 6. *Weigher's implements.*—Scales, beams, frames, poises, cradles, bottoms, down-hauls, pull-chains, hooks, tongs, &c.

CLASS 7. *Gauger's implements.*—Gauging and wantage rods, bung-starters, calipers, siphons, valinches, out-sticks, hydrometers, cups, thermometers, &c.

CLASS 8. *Measurer's implements.*—Tape-lines, measuring and other rods, yard-sticks, squares, and standard measures.

CLASS 9. *Boats, and equipment thereof.*—Masts, sails, oars, oar-locks, anchors, chains, cables, tillers, boat-hooks, compasses, awnings, cushions, &c.

CLASS 10. *Books.*—United States Statutes at Large, giving title; law, and miscellaneous books, digests, regulations, synopses of decisions, registers, directories, and all other books, charts, maps, &c.

CLASS 11. *Industrial tools and implements.*—Axes, adzes, augers, chisels, files, gimlets, hammers, hatchets, hoes, rakes, scythes, planes, saws, screw-drivers, wrenches, vises, mallets, and all engineer's and firemen's tools.

CLASS 12. *Miscellaneous articles.*—Brooms, brushes, buckets, coal-hods, cans, dusters, dust-pans, feather-dusters, flue-cleaners, goblets, hose-reels, nozzles, ice-picks, lanterns, lawn-mowers, mops, oil cans and feeders, pails, poker, pitchers, scrapers, sprinklers, stencils, shovels, trucks, tumblers, tongs, towels, wheelbarrows, whitewash-brushes, skids, flags, locks, chemical apparatus, and all articles of like nature in your charge.

(3) The returns must specify the office, room, and story of the building in which the articles are used, and the number and description of the articles, care being taken to give the date of authority to purchase, cost, and present condition of each.

(4) No article of furniture or fixtures should be transferred from one office or room to another until authority has been obtained therefor from the Department.

(5) All items, both of furniture and fixtures and miscellaneous public property, should be continued upon the returns until application has been made to the Department and authority obtained to drop them.

(6) Where articles, such as carpets, flags, books, gauging and measuring implements, desk furniture, &c., are sent from the Department, the date of the letter of transmittal should be given in column of "date of authority to purchase."

(7) The inventory of furniture and fixtures in each room should be complete in itself. Articles should not be entered upon the return as in the aggregate or as throughout the building, but a separate line should be given to each or to a number thereof, or where the same kind or quality has a different price or date of authority to purchase.

(8) In requesting authority to make transfers, sell, or drop articles, you should designate the items as they are entered upon your last return of such property, giving date of authority to purchase, cost, location, and condition.

(9) In cases where old articles of furniture are converted into new and different articles, the old ones should, after authority has been obtained therefor, be dropped from the record and the new articles entered thereon under the date of the authority to make such change.

(10) A statement must be made on the final sheet of each return accounting for all articles sold or otherwise disposed of during the year, with the date and initials in upper left-hand corner of Department letter authorizing such disposal.

(11) In listing articles in the several offices, rooms, halls, and stairways of public buildings, you will observe, as far as possible, the same order in which they were entered in your last preceding return.

(12) The number of the articles must be expressed in figures (not written out), and placed as near as practicable to the line in the column headed No., thus leaving a space to the left of the figures for use by the Department in checking and comparing the general returns.

(13) You are required to keep a record of all articles included in your annual returns of property, and upon completing such returns to carefully compare the same with said record, and to account for all deficiencies.

(14) All property so to be returned will be charged to and accounted for by you, and on retiring from office you will be required to forward the receipt, in duplicate, of your successor for the property so transferred.

(15) The blank forms should not be cut or pasted together, but the list of items continued from sheet to sheet, using therefor as many as may be required.

(16) Blank forms of the annual returns will be furnished by the Department upon requisition.

(17) For samples of the general returns, see pages 38 and 39.

(18) "Every officer who neglects or refuses to make any return or report which he is required to make at stated times by any act of Congress or regulation of the Department of the Treasury, other than his accounts, within the time prescribed by such act or regulation, shall be fined not more than one thousand dollars and not less than one hundred." (Section 1780, Revised Statutes.)

DANIEL MANNING,
Secretary.

To the CUSTODIAN.

APPENDIX.

CIRCULARS, FORMS OF VOUCHERS, PAY-ROLLS, ETC.

INSTRUCTIONS TO ENGINEERS AND FIREMEN.

TREASURY DEPARTMENT,
Washington, D. C., July 10, 1884.

To Custodians of Public Buildings :

The following instructions are issued for the guidance of engineers and firemen in charge of the heating apparatus in public buildings under the control of this Department :

Hot-water heating apparatus.

The entire apparatus must be kept filled with water during the entire year. The engineer must ascertain this fact by examining the open reservoir at least once every day.

The apparatus must not be left without heat when the temperature is sufficiently low to freeze the water in the pipes, and no portion of the apparatus must be closed off for repairs during freezing weather, unless the water in that portion shall be immediately drawn off.

Cold-air dampers, both to direct and indirect radiators, should be closed at night in those portions of the building that are not occupied.

Air-valves or tops of radiators should be opened at least twice every day, to prevent the accumulation of air, which interrupts the circulation.

Fire should never be made in apparatus until it is entirely filled with water.

Valves must never be placed on main flow and return pipes from boilers for the purpose of isolating the boiler from the apparatus.

Alkaline waters must never be used in apparatus, and muddy water should be avoided. In situations where muddy water is used, at the end of each season, a portion of the water should be blown out of the draw-off valve in the return-pipe at boiler in order to clean out any sediment which might collect there. The weight of the head of water will be sufficient to remove any ordinary deposit of this character.

At the end of each heating-season the apparatus should have a thorough cleaning ; the radiators, both direct and indirect, should have the dust which may have accumulated on their surfaces, as far as possible, removed. Ashes and soot should be cleaned from flue under and in rear of boiler, and the deposit taken out of smoke-flues. The flues of the boiler should be thoroughly cleaned at least once a week. After the boilers have been thoroughly cleaned, to prevent the condensation of the moisture in the atmosphere upon the iron-work, all of the furnace, flue, and clean-out doors and dampers should be tightly closed, to prevent the circulation of air around the boiler and through the flues.

Before the heating-season commences the stems of the valves should be properly packed, and the lining of the furnaces and grates should be put in proper condition to run throughout the entire heating-season.

Low-pressure steam-heating apparatus.

Fire should never be made under the boiler until it is ascertained that the boiler has two gauges of water above the flues, and this amount of water should be kept in the boiler at all times when the apparatus is in operation.

All the safety appliances attached to the apparatus must be tested by the engineer at least once a day when the apparatus is in operation; the lever of safety-valve must be lifted to see that it is in working order. The drip from water-gauge must be blown out, to see that no sediment has collected in connection-pipe. All the levers and attachments to the automatic damper-regulators must be kept well oiled and in perfect working order. In addition to these precautions, the gauge-cocks must be opened at regular intervals.

The apparatus must not be left without heat when the temperature is sufficiently low to freeze the water in the boiler. When it is desirable for purpose of repairs, or the apparatus is not required in such weather, water must be entirely drawn from every portion of it. In drawing the water from the apparatus at such times, care must be taken to open all of the drips to radiators, risers, and main pipes, while they are sufficiently heated to allow all of the condensed steam to escape.

Cold-air dampers to direct and indirect radiators should be closed at night in those portions of the building that are not occupied, and, when in use, regulated to suit the temperature and velocity of the wind.

Air-valves, if not automatic, must be opened whenever the heat is first turned on to the apparatus, in order to empty the radiators of air.

Alkaline waters must never be used in the apparatus, and muddy water should be avoided. In situations where the latter character of water is used, the boiler should be filled to the upper gauge and blown down to the lower gauge, then refilled to the middle gauge at least once a day, when the steam is at the maximum pressure, in order to prevent accumulations in the boilers and return-pipes.

Anthracite coal should be used in all situations where it can be obtained, and the flues should be cleaned at least once a week. Where bituminous coal is used, the flues must be cleaned proportionately often to prevent the loss of heat from the rapid accumulation of soot.

At the end of each heating-season the dust which may have accumulated on the radiating-surfaces during the season should be removed. The ashes and soot should be cleaned from the boiler-tubes and the flues, under, over, and in the rear of the boilers, and from the smoke-stack; and to prevent the condensation of the moisture in the atmosphere upon the iron-work, all of the furnace, flue, and clean-out doors and dampers should be tightly closed to prevent the circulation of air around the boilers and through the tubes. The boilers should be left completely filled with water, to prevent corrosion.

Five pounds' pressure is the maximum to be carried on low-pressure steam-heating apparatus.

CHAS. J. FOLGER,
Secretary.

INFORMATION IN REGARD TO SAFES AND LOCKS.

(1) The following information is given in regard to working the Sargent lock on vaults and safes in Government buildings:

“(2) When a new safe is received, care should be taken to set the combination of the lock in strict accordance with the maker's printed instructions, which are full and clear. Copies are furnished for each kind of lock, and will be duplicated on requisition.

“(3) Trouble arises from failing to understand or follow these instructions in changing the combination, and then removing the cover of the lock and trying the keys while the cover is off, to discover where the difficulty exists. When a lock has been

thus disarranged and cannot be made to work satisfactorily while the door is open, the door must not be locked until the lock has been readjusted and made to work correctly. 'It sometimes happens that upon inserting the key and turning one-quarter to left, according to directions, the operator is unable to turn the dial of lock any more than one-half or once around,' and is thus blocked at the start. When this is the case, *it is quite certain* that some one has had the key in the key-hole, or in the tumblers of the lock, *when the back of lock was off*, and turned one or more of the centers (which each tumbler has), and thus caused them to become *mixed*, that is, *two* of the centers are tight and *one* loose, or *one* is tight and *two* loose; and now, when the key is inserted and turned one-quarter to the left, instead of loosening all three of the centers, as it should do, it has tightened *one* and only loosened *two*, then when key is turned back to right, it fastens the *two*, and has loosened the *one*. Now the thing to be accomplished is, *to get them all alike*, so that when key is inserted, *clear in*, by turning to left all centers will be loose, and by turning back to the right, all the centers will be *tight*.


"Dissect the lock in this wise: Take off the back. Take out the revolving bolt and dog. At the end of the dial arbor is a key, holding the cam on to arbor (in the old locks it is held on by two screws through a small bevel piece). Take out this key or bevel piece, unscrew the dial, and take it from the '*cam*.'

"Now, we come to the three *tumblers*. Take the steel point of an awl, insert it under the brass ring which holds the tumblers on to axle, and spring it off. Take off No. 3 tumbler, now a washer—then No. 2 tumbler, then a washer—then No. 1 tumbler. Now see if the center to each is tight. Seize hold of iron pin in groove, and see if you can turn the groove or center. If you can, it is loose and must be tightened by inserting the key into square-hole and turning it one-quarter to right.

"A small mark on said square-hole indicates when it is right. You will find by experimenting that it loosens with a snap on turning to left, and one-quarter to right will make it tight. Examine all the tumblers and make the centers tight. Now reconstruct the lock. First, No. 1 tumbler (with number toward you), then washer, then No. 2 tumbler, then washer—then No. 3 tumbler. Spring on the ring, put dial-arbor in place and screw on the '*cam*.' Be careful to give it the right play, by not screwing it once around too much, or not enough. It should be left to play easy, but not allow the arbor to have an *out* and *in* motion. Put on the revolving bolt and dog. Now set the tumblers so that their slots will come even with the red mark in lock by turning *left* for the *farther* one, *right* for the *middle* one, and *left* for the one next to you. Put on back, insert the key and then proceed according to first directions, and go slow and sure, and you will become master of the lock, and gain a knowledge of great value to you. Locks with four tumblers to be treated in the same manner; the only difference being in their having one more tumbler to deal with.

"(4) When the lock, after use, commences to work in an unsatisfactory manner, careful examination as to the probable cause should be made, and if it cannot be remedied, report the matter at once to this Department, instead of waiting until the lock becomes unmanageable.

"(5) Trouble is caused by changes made in the adjustment of the parts by locksmiths and others who attach the locks to safes, and those who experiment in trying to repair the locks, especially by filing or straightening the slightly curved key or keys which hold the cam from turning on the lock end of the spindle, resulting in the key or keys fitting loosely and allowing a lost motion. This is indicated by an uncertainty in unlocking, even when the numbers are set exactly to the star mark, the lock frequently unlocking if the numbers are set a little past the mark, owing to the motion lost on the loose steel key. The curve acts as a spring when the key is driven home with a gentle force into a straight slot or groove in which it fits exactly and closely to avoid any lost motion. When it is thus driven home (with the back of the key toward the center of the shaft) the point of the key will pass through the cam and curl up in the inside as an effective safeguard against jarring back. Besides, the

key can be readily withdrawn if necessary. All these advantages are lost if a thoughtless person files and straightens the key thus , making it loose enough to be put in and taken out with the thumb and finger, thus allowing a little motion of the spindle in the cam, which, though slight, is multiplied by the large diameter of the dial, and of course interferes with accuracy in working the lock on its combination. The only remedy is to refit the steel key or keys.

“(6) When a lock is long in use it is liable to get foul and gummy, so that the wheels will turn hard on their hub, or the falling dog becomes so stiff in its hinge that it does not fall readily into the slots in the wheels. There is a heavy resisting motion of the dial in turning, which increases as each succeeding wheel is picked up in making the revolutions, until sometimes the power required to turn the dial renders it difficult to stop accurately on the mark. So long, however, as the wheels can be accurately set by the numbers, this will not, of itself, prevent the lock from unlocking; but if, after the numbers are correctly set, on turning to the right or left (as the case may require) to unlock, the dog or lever does not fall into the slots in the wheels, and a full revolution can be made without being stopped by the hook, it is then evident that the joint or hinge on which the lever turns has become so foul and sticky that the weight of the lever is not sufficient to overcome the resistance offered, and consequently the lever does not perform its part. When this is the case the first thing to do is to get the safe or vault open, and the next to have the lock thoroughly cleaned by using kerosene-oil to dissolve and remove the gum—every particle of oil to be carefully wiped off before putting the lock together. To get the safe open when the trouble is supposed to be a failure of the dog to fall, it is necessary to carefully set the numbers of the combination, then take a piece of wood and lay it against the door directly over the lock and strike it smartly several blows with a heavy hammer or sledge, then try the lock to see if it will open. If you feel the dog slightly on the wheels, work the knob back and forth quickly past the point where the dog is felt. This may induce the lever to work down into the slots. If you fail in the first trial, reset the numbers and repeat the hammering until satisfied that it is fruitless. The idea is to first have the wheels right to receive the falling dog or lever, and then to induce it to fall into the slots by jarring it from its confined position. It must be borne in mind that this severe jarring of the door may possibly jar the wheels, or some of them, out of place, and hence on repeating the hammering it is best to reset the wheels after each unsuccessful trial.

“(7) In drilling, which should be the very last resort, the shortest cut is to get rid of the tongue-piece of the bolt-work on the door. To do this it is necessary to drill a hole through the door just in front of the lock-bolt, through which the tongue-piece that butts against the lock-bolt can be driven out of the way. This hole should be of sufficient size to allow the use of a stiff driving-tool through the door, and should be drilled at the following distances from the center of the dials on the following sizes of Sargent locks, and in a horizontal line with the center of the dials, towards the front of the locks:

“No. 1. Automatic or magnetic locks, five and five-eighths inches ($5\frac{5}{8}$ inches).

“No. 2. Automatic or magnetic locks, five and one-quarter inches ($5\frac{1}{4}$ inches).

“(8) These instructions in regard to the Sargent locks equally apply to the Damon locks on a number of Government safes in use, except that the steel keys in the Damon locks have a slightly different shape from those referred to in the Sargent lock, and the drilling distance is different.”

REQUISITIONS FOR BOOKS AND BLANKS

[1881. Department No. 113. Secretary's Office.]

TREASURY DEPARTMENT,
Washington, D. C., November 14, 1881.

I. Requisitions from customs officers for forms contained in the catalogue, No. 995, should be made upon Form 996, and be addressed to the Secretary of the Treasury.

(b) Nothing should be asked for in such requisitions except the forms catalogued.

(c) The catalogue number, quantity desired, and title only need be given.

(d) The numbers should be arranged progressively and be given in *figures*.

(e) When a less number than 100 of a blank is desired, it should be ordered by the 5, 10, 20, 25, 50, or 75.

(f) When a form cannot be indicated by the catalogue, a copy (if a blank) or a leaf (if a book) should be forwarded.

II. Officers will order as follows: *Weekly*.—Collectors of customs at naval-office ports. *Monthly*.—Naval officers, surveyors, and appraisers at naval-office ports. *Semi-annually*.—All chief officers of the customs not named above, assistant treasurers, national-bank depositories, superintendents life-saving stations, surgeons Marine-Hospital Service, officers of the Revenue Marine, and inspectors of steam-vessels. *Annually*.—Receivers of public moneys.

(b) Semi-annual requisitions should be made April 1 and October 1, and should state that they are for the six months ending September 30 or March 31. Should forms be needed during a preceding March or September, the regular half-yearly requisition may then be made, the object being to limit requisitions to two per year. *Particular attention is directed to the change of times for making requisitions for books and blanks, viz, from January and July to April and October.*

(c) Cashiers of national-bank depositories should order Form No. 1 (certificates of deposit) at least one month before it is needed for use.

(d) Officers who are required to send moneys by express for deposit with United States depositories may make requisition at any time for books of "Express receipt and way-bills;" but such requisitions should invariably be made upon, and sent direct to, the Secretary of the Treasury.

(e) Only the forms actually needed, and the probable quantity of each required during the period covered by the requisition, should be requested.

(f) Supplementary requisitions should be avoided as far as possible, but when made should contain an explanatory note.

III. When books or blanks not catalogued are desired, a full statement as to the necessity that exists therefor should be submitted in *every* case with the requisition. Specimen leaves of said books should be marked with the number of quires or leaves desired, if to be paged, indexed, or tagged with ordinary or special schedule, and if the latter, the schedule should be given in full. The paper should be made to conform, if possible, to the following regular sizes:

	Inches.
Double folio	22 by 34
Imperial	22½ by 31
Special	21 by 31
Super-royal	20 by 28
Double demy	20½ by 32
Double cap	17 by 28
Double cap	16½ by 26
Royal	19 by 24
Medium	18 by 23
Folio	17 by 22
Demy	16 by 20½
Cap	14 by 17
Cap	13 by 16½
Quarto	10 by 16

Six weeks must be allowed for the printing of special blanks, and at least two months for the preparation of special books.

Special printing should not be requested except when absolutely necessary. The aim should be to lessen rather than increase the number of forms; to simplify rather than complicate the manner of doing business.

IV. Articles of *stationery* must not be included in requisitions for blank forms; nor should *blank forms* be ordered in stationery requisitions.

V. Requisitions should be properly briefed (the name of chief officer, and not that of deputy or assistant, being given) before transmittal.

(b) Letters of notification of transmission of forms should be signed, briefed, and promptly returned as receipts to the Department.

VI. Suggestions are invited from officers as to changes in forms, including better titles and sub-headings, reducing the size of paper in books and blanks, and the number of leaves in books, the abolishing and consolidating of forms, and such other changes as may be thought desirable.

VII. Any Department regulation heretofore published in conflict with the above is hereby revoked.

CHAS. J. FOLGER,
Secretary.

REQUISITIONS FOR STATIONERY.

[Amending Circular No. 151 of 1876.]

1884.
Department No. 60.
Secretary Office—(S., P., and B.). }

TREASURY DEPARTMENT,
Washington, D. C., April 28, 1884.

In making requisitions the following regulation must be observed, a non-conformity with which will cause their return for correction:

I. Officers will order as follows: *Monthly*.—Officers of the customs at New York. *Quarterly*.—Officers of the customs at Boston, Philadelphia, Baltimore, Chicago, New Orleans, and San Francisco. *Semi-annually* (January 1 and July 1).—Officers of the customs at all ports not named above, Treasury special agents, assistant treasurers, mint, and assay offices; light-house engineers and inspectors; officers of the Internal-Revenue, Revenue-Marine, Life-Saving, and Marine-Hospital Services; and superintendents of construction and custodians of United States public buildings. (The time of forwarding these requisitions must not be confounded with the periods named in Department Circular No. 113, of 1881, for ordering books and blanks.) *Annually* (July 1).—Supervising and local inspectors of steam-vessels.

Should additional stationery be required before the prescribed time for making requisition, one for the succeeding period may be forwarded, the object being to limit requisitions to the prescribed number. Supplemental or special requisitions should be made only when imperatively necessary. In order to give ample time for the printing of paper and envelopes, requisitions including these items may be forwarded one month in advance of prescribed time. As ink and mucilage cannot be shipped with safety during the winter months, a full year's supply thereof must be ordered in the July requisitions, which must also include a complete inventory of supplies on hand, specifying such as are in use and those unused.

The interlining or changing of requisition forms should be avoided as far as possible, and the directions printed thereon must be strictly observed. Should spaces be found insufficient for explanations, they may be written on a separate sheet and inclosed.

When samples are inclosed in requisitions, they should be fastened thereto, to prevent their being lost in the opening and distribution of the mail.

Blank books, blank forms, Department circulars, synopses of decisions, or office furniture must not be included in requisitions for stationery.

II. When stationery is forwarded by *express* the charges thereon are *invariably pre-paid*; but on all shipments by *freight* the charges are to be paid by the officer receiving the goods, who will forward the receipts, as vouchers, with his account of contingent expenses (except in the case of customs officers, who will first forward the freight bills, with a request for authority to pay the same). As an arrangement exists with the War Department to transport all freight to points west of Chicago, this section is, in case of freight so shipped, inoperative, as bills for the same are rendered by the Quartermaster-General to, and are paid by, this Department.

III. All rules and regulations heretofore issued which conflict with the provisions of this circular are hereby rescinded.

H. F. FRENCH,
Acting Secretary.

[Cat. No. 171.]

Return of public property pertaining to the district of Georgetown, D. C., for the year ending June 30, 1885.

No.	Description.	Where located.	Date of authority to purchase.	Cost.	Condition.	Remarks.
CLASS 5.						
1	Letter-scale	Collector's office ...	Oct. 1, 1884	\$4 00	Good	1 broken.
1	Coin-scale	do	Sept. 3, 1880	6 00	Fair	
1	Official seal	do	Sept. 3, 1880	8 00	Poor	
8	Inkstands	do	Jan. 15, 1879	1 60	do	
4	Arm-rests	do	Jan. 15, 1879	3 00	Good	
CLASS 6.						
2	Platform scales, 2,500 pounds.	Weigher's office....	Mar. 5, 1881	160 00	Good	
1	Weigh-master's beam, 1,500 pounds.	do	Mar. 5, 1881	30 00	Worn-out.	
10	Poises, $\frac{2}{10}$, $\frac{2}{20}$, $\frac{2}{30}$, $\frac{4}{5}$	do	Mar. 5, 1881	12 00	Good	
CLASS 7.						
1	Gauging-rod	Gauger's office....	Feb. 4, 1878	20 00	Fair	2 broken. 1 lost.
5	Hydrometers	do	Feb. 4, 1878	4 00	Good	
1	Wantage-rod	do	Feb. 4, 1878	1 50	do	
2	Bung-starters	do	Feb. 4, 1878	1 00	Fair	
CLASS 8.						
2	Metallic tape-lines	Measurer's office ..	Apr. 9, 1883	3 00	Fair	1 without case.
1	Yard-stick	do	Apr. 9, 1883	75	Good	
1	Admeasuring-rod	do	Apr. 9, 1883	2 00	do	
CLASS 9.						
1	Row-boat	Appraiser's office ..	Nov. 30, 1879	160 00	Good	
4	Oars	do	Nov. 30, 1879	9 00	do	
1	Sail	do	Nov. 30, 1879	18 00	do	
1	Anchor	do	Nov. 30, 1879	25 00	do	
CLASS 10.						
12	Vols. U. S. Statutes at Large, 1818-'80.	Custodian's office..	July 3, 1881	36 00	Fair	
2	Ogden's Tariffs, [1878, 1881.	do	July 3, 1881	3 06	do	
1	Treasury Regulations, 1880.	do	Dec. 30, 1882		do	
1	Map United States	do	May 1, 1879	20 00	Poor	
CLASS 11.						
1	Ax	Deputy collector's office.	Aug. 7, 1882	1 50	Good	
1	Saw	do	Aug. 7, 1882	1 00	do	
2	Hammers	do	Aug. 7, 1882	1 20	do	
1	Hatchet	do	Aug. 7, 1882	75	do	
1	Brace and 6 bits	do	Aug. 7, 1882	2 75	do	
1	Vise	do	Aug. 9, 1881	3 00	do	

Return of public property pertaining to the district of Georgetown, D. C., &c.—Continued.

No.	Description.	Where located.	Date of authority to puachase.	Cost.	Condition.	Remarks.
CLASS 12.						
28	Corn brooms.....	Janitor	Sept. 6, 1883	\$10 50	Good	
8	Wooden buckets	do	Sept. 6, 1883	4 00	do	
6	Scrub-brushes	do	Sept. 6, 1883	1 25	do	
4	Feather-dusters	do	Sept. 6, 1883	12 00	do	
3	Window-cleaners	do	Sept. 6, 1883	1 50	do	
4	Coal-hods	do	Sept. 6, 1883	4 00	do	
1	Oil-can	do	Oct. 11, 1883	50	do	
1	Lawn-mover.....	do	Oct. 11, 1883	16 00	do	
2	United States flags	do	Oct. 11, 1883		do	
2	Revenue flags	do	Oct. 12, 1883		do	
1	Pair trucks	Engineer	Nov. 30, 1882	12 00	do	
2	Wheelbarrows	do	Nov. 30, 1882	9 00	do	
100	Feet ¾-inch rubber hose	do	Nov. 30, 1882	14 00	do	
1	Hose-reel	do	Nov. 30, 1882	8 00	do	

Port of Georgetown, D. C., June 30, 1885.

JOHN DOE, *Collector.*

To the SECRETARY OF THE TREASURY, *Washington, D. C.*

[Cat. No. 228.]

This return must be rendered to the Secretary of the Treasury promptly on the first day of January each year.

Return of furniture and fixtures in the custom-house, Georgetown, D. C., for the year ending December 31, 1884.

No. of pieces.	Articles.	Office.	Date of authority.	Cost.	Present condition.	Remarks.
1	Desk, No. 9	Collector's office ..	Jan. 2, 1882	\$115 00	Good	
1	Congressional chair X Y	do	Jan. 2, 1882	10 50	do	
4	Office chairs, at \$7.50	do	Jan. 2, 1882	30 00	do	
1	Washstand	do	Jan. 2, 1882	18 00	do	
4	Window-curtains	do	Jan. 2, 1882	12 00	do	
40	Yards B. carpet, at \$1.25	do	Jan. 2, 1882	50 00	do	
1	Four-light chandelier	do	Jan. 2, 1882	40 00	do	
3	Cuspidors	do	June 10, 1883	1 80	Fair	One broken.
1	Letter-press stand, No. 5	Postmaster's office	Jan. 2, 1882	21 50	Good	
1	Mailing table and case	do	Jan. 2, 1882	450 00	do	
1	Stamping table and case	do	Jan. 2, 1882	65 00	do	
1	General-delivery case	do	Jan. 2, 1882	160 00	do	
1	Judge's desk	Court-room	Jan. 3, 1882	300 00	do	
50	Assembly chairs, at \$5.50	do	Jan. 3, 1882	275 00	do	
1	Platform	do	Jan. 3, 1882	280 00	do	
1	Witness-stand	do	Jan. 3, 1882	60 00	do	
1	Six-foot table	Office clerk circuit court.	Jan. 3, 1882	33 00	Poor	
2	File-cases, 8 feet, at \$2.10	do	Jan. 3, 1882	420 00	Good	
1	Single wardrobe	do	Jan. 3, 1882	60 00	do	
2	Arm-chairs, No. 13, at \$8.50	do	Jan. 3, 1882	17 00	do	
1	Lounge, No. 12	U. S. marshal	Jan. 3, 1882	70 00	Worn	Cover worn.
2	Spittoons, at 75 cents	do	Jan. 3, 1882	1 50	Fair	
1	Six-foot standing desk	do	Jan. 3, 1882	30 00	do	

JOHN DOE,

Custodian.

FORM FOR TRANSFER OF FURNITURE.

OFFICE OF CUSTODIAN, CUSTOM-HOUSE AND POST-OFFICE,
Albany, N. Y., October 10, 1884.

SIR: I have to ask authority to make a transfer of the following-described furniture in the building in my custody:

From office of collector of customs to office of the clerk of the United States circuit court—

One 8-foot files-case, No. 10*a*, January 10, 1884, \$110; good.

From United States district court room to office of assistant postmaster—

Four office-chairs, No. 14*a*, at \$5.50, April 1, 1883; fair.

Very respectfully,

JOHN JONES,
Custodian.

To the SECRETARY OF THE TREASURY.
 (Chief clerk.)

FORM FOR SELLING OR DROPPING FURNITURE.

OFFICE OF CUSTODIAN, CUSTOM-HOUSE AND POST OFFICE,
Albany, N. Y., October 10, 1884.

SIR: I have to ask authority to sell or drop from future returns of furniture and fixtures the following-described articles in the building in my custody:

Office of United States marshal.—One 3-gallon water cooler, June 8, 1880, \$4.50; broken and worthless. Two spittoons, May 27, 1881, \$1; broken and worthless.

Surveyor's office.—Three office chairs, May 2, 1877, \$16.50; old and broken.

Very respectfully,

JOHN JONES,
Custodian.

To the SECRETARY OF THE TREASURY,
 (Chief clerk.)

FORM FOR SELLING OR DROPPING MISCELLANEOUS PUBLIC PROPERTY.

OFFICE OF CUSTODIAN, CUSTOM-HOUSE AND POST OFFICE,
Albany, N. Y., October 10, 1884.

SIR: I have to ask authority to sell or drop from future returns of miscellaneous public property the following-described articles in the building in my custody:

Measurer's office.—One metallic tape-line, July 20, 1879; worn out.

Very respectfully,

JOHN JONES,
Custodian.

To the SECRETARY OF THE TREASURY.
 (Chief clerk.)

[Appropriation: Pay of assistant custodians and janitors, 1885.]

Pay-roll of persons employed in the United States custom-house, Chicago, Ill., during the month of December, 1884.

We, the undersigned, acknowledge to have received from _____, disbursing clerk, the amounts hereunto set opposite our names, respectively, in full payment of our services for the time specified.

Number.	Names.	Occupation.	Term of service.		Number of days.	Compensation.			Amount.	Signers' names.	Witnesses' names.	Remarks.
			Commence-	Expiration.		Per diem.	Per month.	Per annum.				
1	William H. Jones.....	Chief engineer...	Dec. 1	Dec. 31	31	\$5 00	.....	.....	\$155 00	William H. Jones .....	.....
2	M. James Smith	Asst. engineer ..	Dec. 1	Dec. 31	31	3 00	.....	.....	93 00	M. James Smith.....	.....
3	H. Clay Simmons	Janitor	Dec. 1	Dec. 31	31	.....	.....	\$720 00	60 60	H. Clay Simmons .....	.....
4	Chas. Thomas	Fireman	Dec. 1	Dec. 31	31	2 00	.....	.....	62 00	Chas. Thomas .....	.....
5	Orlando Robinson	Watchman	Dec. 1	Dec. 31	31	.....	\$50 00	.....	50 00	Orlando Robinson .....	.....
6	Nathaniel Brown	Cleaner.....	Dec. 1	Dec. 24	24	1 50	.....	.....	36 00	Nathaniel x Brown	Mark Smith	
7	Kenneth Ferguson	Elevator-tender.	Dec. 1	Dec. 26	26	2 00	.....	.....	52 00	Kenneth Ferguson .....	.....
8	Louisa Dougherty	Scrubber	Dec. 1	Dec. 25	25	75	.....	.....	18 75	Louisa x Dougherty	Mark Smith	
9	Eugene Johnson	Tender of elec- tric lights.	Dec. 1	Dec. 26	26	2 25	.....	.....	58 50	Eugene Johnson .....	.....

I certify that the employment of the above-named persons, at the rates stated, has been duly authorized by the U. S. Treasury Department, and that the services charged have been performed and were necessary to the proper transaction of the public business in the building in my custody.

Approved: _____, JOHN DOE, JR.,
Custodian.

Assistant Secretary.

SPECIAL VOUCHER, PAY OF ASSISTANT CUSTODIANS AND JANITORS, 1885.

[Office of the Secretary of the Treasury, division of appointments.—Form 3.]

The United States to Mary Smith, Dr.

	Amount.
For washing 56 dozen towels, during the month of January, 1885, at the rate of 50 cents per dozen (authorized by letter of Treasury Department, dated July 10, 1884)	\$28 00

U. S. COURT-HOUSE AND POST-OFFICE BUILDING,
Montgomery, Ala., January 31, 1885.

I certify that the services above charged for have been performed in accordance with the authority referred to.

P. D. BARKER,
Custodian.

TREASURY DEPARTMENT,
 ——— ———, 188—.

Approved :

—————,
Chief Clerk.

Correct :

—————,
Chief of Division of Appointments.

Received, Washington, D. C., ———, 188—, of ——— ———, disbursing clerk, Treasury Department, check No. ———, on the ———, for twenty-eight dollars, in full of the above amount.

\$28.

MARY SMITH.

[Form—Custodians.]

Appropriation: Fuel, light, water, and miscellaneous items for public buildings,
 1885.

The United States to Capital City Gas-Light Company, Dr.

Date.	Articles and labor furnished.	Amount.
1885. Aug. 1	50,800 cubic feet gas, at \$2.25 per 1,000 cubic feet, consumed during the month of July, 1884.	\$114 30

I certify that the article as above stated has been furnished for use of the United States court-house and post-office at Des Moines, Iowa; that it was necessary for, and has been applied to, use in the said building; that the price charged is just and reasonable, and authorized by Department's letter of July 29, 1885.

J. W. CHEEK,
Custodian.

Approved :

—————,
Assistant Secretary.

Received, this — day of —, 188—, from —, disbursing clerk, Treasury Department, Washington, D. C., the sum of one hundred fourteen $\frac{30}{100}$ dollars, in full payment of the above account.

CAPITAL CITY GAS-LIGHT COMPANY,
By W. A. OSGOOD,
Manager.

\$114.30.

(Signed in duplicate.)

Paid by check on Assistant Treasurer U. S., —, No. —, dated —, 188—.

NOTE.—All bills must be made in duplicate, and be receipted by some person authorized to sign the firm-name. Unless bills are correctly receipted before presentation, they must, under the law, be referred to the accounting offices for settlement before they can be paid, which delays the transmission of the draft from ten to fifteen days.

Vouchers for gas should be accompanied by the gas company's bill in the usual form, showing the state of the meter at the commencement and at the close of the time covered by the voucher.

[Cat., No. 117 B.]

Appropriation: Fuel, light, water, and miscellaneous items for public buildings,
1885.

The United States to Thomas Jefferson, Dr.

Date.	Articles and labor furnished.	Amount.
1885. Jan. 4	40 gallons cylinder-oil, at 65 cents per gallon.....	\$26 00
	42 gallons machine-oil, at 70 cents per gallon.....	29 40
	100 pounds waste, at $12\frac{1}{2}$ cents per pound.....	12 50
	150 pounds of soap, at $6\frac{1}{2}$ cents per pound.....	9 75
	$\frac{1}{2}$ dozen pails, at \$4.50 per dozen.....	2 25
	1 dozen brooms.....	4 50
	$\frac{1}{2}$ dozen whisk brooms, at \$3.50 per dozen.....	1 75
	$\frac{1}{2}$ dozen feather-dusters, at \$9 per dozen.....	4 50
	$\frac{1}{2}$ dozen floor-brushes, at \$24 per dozen.....	12 00
	1 dozen mops.....	4 50
	1 dozen scrub-brushes.....	3 00
	3 gross matches, at \$2 per gross.....	6 00
	1 dozen dust-pans.....	3 00
	4 pounds sponge, at \$1.50 per pound.....	6 00
		125 15

I certify that the articles as above stated have been furnished for use of the United States custom-house at Boston, Mass.; that they were necessary for, and have been or will be applied to, use in the said building; that the prices charged are just and reasonable, and authorized by Department's letter of November 15, 1884.

R. WORTHINGTON,
Custodian.

Approved:

_____,
Assistant Secretary.

Received, this — day of —, 188—, from —, disbursing clerk, Treasury Department, Washington, D. C., the sum of one hundred twenty-five ¹⁶/₁₀₀ dollars, in full payment of the above account.

THOMAS JEFFERSON.

\$125.15.
(Signed in duplicate.)

Paid by cheek on Assistant Treasurer U. S., —, No. —, dated —, 188—.

NOTE.—All bills must be made in duplieate, and be reeeipted by some person au-
thorized to sign the firm-name. Unless bills are eorrectly receipted before presenta-
tion, they must, under the law, be referred to the accounting offices for settlement
before they can be paid, which delays the transmission of the draft from ten to fifteen
days.

[Cat. No. 116 B.]

Appropriation : Furniture and repairs of same for public buildings, 1885.

The United States to Vincent Barstow & Co. Dr.

Date.	Articles and labor furnished.	Amount.
1884. Sept. 18	1 cabinet standing desk, No. 27	\$70 00
	1 desk, No. 7.....	65 00
	1 desk, No. 6.....	56 50
	2 revolving stools, No. 23, at \$8.50.....	17 00
	1 water-cooler.....	6 00
	2 Smyrna rugs, at \$1.25	2 50
	2 Smyrna rugs, at \$2.50	5 00
	2 brush-mats, at \$2.....	4 00
	4 wire window-screens, 50'' x 30'', at \$4.90	19 60
	2 window-awnings, at \$9.....	18 00
		<hr/> 263 60

I eertify that the artieles as above stated have been furnished for use of the United
States eustom-house at Buffolo, N. Y. ; that they were neecessary for, and have been
applied to, use in said building ; that the priees eharged are just and reasonable, and
authorized by Department's letter of July 25, 1884.

CHARLES A. GOULD,
Custodian.

Approved:

_____,
Assistant Secretary.

Reeeived, this — day of —, 188—, from —, disbursing elerk, Treasury Department, Washington, D. C., the sum of two hundred sixty-three ⁶⁰/₁₀₀ dollars, in full payment of the above aeccount.

\$263.60.
(Signed in duplicate.)

VINCENT BARSTOW & CO.

Paid by cheek on assistant treasurer United States, New York; No. —, dated —, 188—.

NOTE.—All bills must be made in duplieate, and be receipted by some person author-
ized to sign the firm-name. Unless bills are correectly receipted before presentation
they must, under the law, be referred to the aceounting offices for settlement before
they can be paid, which delays the transmission of the draft from ten to fifteen days.

[Supervising Architect's Office—Form 2 B.]

The United States to Cincinnati Manufacturing Company Dr., on account of the appropriation for "Repairs and preservation of public buildings, 1885."

Date.	Designation.	Application.	Amount.
1885. Mar. 2	To amount of proposal accepted January 10, 1885. Credit: By voucher paid February 15, 1885.....	For repairs to water-closets	\$500 00 300 00 <hr/> 200 00

Authorized by Department letter dated January 10, 1885.

I certify that the articles above enumerated have been received and the services performed; that they were necessary for, and have been applied to, the repair of the custom-house, Portsmouth, N. H., and that the prices paid were just and reasonable.

A. F. HOWARD,
Custodian.

Correct:

_____,
Supervising Architect.

Approved:

_____,
Assistant Secretary.

Received, this _____ day of _____, 188—, from _____, disbursing _____, the sum of two hundred dollars, in full payment of the above account.

\$200.
(Signed in duplicate.)
CINCINNATI MANUFACTURING COMPANY,
FREDERICK W. FLOWERS, *Treasurer.*

Paid by check on _____, No. —, dated _____, 188—.

[Supervising Architect's Office.—Form 2 B.]

The United States to Patterson & Little Dr., on account of the appropriation for "Repairs and preservation of public buildings, 1885."

Date.	Designation.	Application.	Amount.
1885. Jan. 5	45 feet 2-inch light soil-pipe, 11½ cents .. 12 2-inch light ¼ bends, 21 cents..... 4 2-inch light ⅜ bends, 19 cents..... 10 pounds 10d. nails, 3 cents..... 45 pounds 13-16 brass pipe, 25 cents..... 29¼ pounds 11-16 brass pipe, 24 cents .. 4 gross 1-inch screws, No. 11, 19 cents.. Amount paid H. B. Smith for block-tin, receipted bill attached hereto.....	Repairs to plumbing.....	\$5 17 2 52 76 30 11 25 7 02 76 <hr/> 4 41 <hr/> 32 19

Authorized by Department letter dated December 10, 1884.

I certify that the articles above enumerated have been received; that they were necessary for, and have been, or will be, applied to, the repair of the custom-house, Albany, N. Y., and that the prices paid were just and reasonable.

JOHN WILSON,
Custodian.

Correct:

_____,
Supervising Architect.

Approved:

_____,
Assistant Secretary.

Received, this ____ day of _____, 188—, from _____, disbursing _____ the sum of thirty-two $\frac{19}{100}$ dollars, in full payment of the above account.

\$32.19.

(Signed in duplicate.)

PATTERSON & LITTLE.

Paid by check on _____, No. —, dated _____, 188—.

[Supervising Architect's Office—Form 2 B.]

The United States to Harry C. McLean Dr., on account of the appropriation for "Heating, hoisting, and ventilating apparatus for public buildings, 1885."

Date.	Designation.	Application.	Amount.
1885. Jan. 10	150 fire-brick, 5 cents	Repairs to furnace	\$7 50
	1 barrel fire-clay .....	.....	3 50
	1 barrel mortar .....	.....	1 25
	2 dead-plates, 720 pounds, $4\frac{1}{2}$ cents .....	.....	32 40
	3 days' bricklayer, \$3.50 .....	.....	10 50
	3 days' pipe fitter, \$3.50 .....	.....	10 50
			65 65

Authorized by Department letter dated January 2, 1885.

I certify that the articles above enumerated have been received and the services, performed; that they were necessary for, and have been applied to, the repairs of the custom-house, Buffalo, N. Y., and that the prices paid were just and reasonable.

HENRY JAMES,
Custodian.

Correct:

_____,
Supervising Architect.

Approved:

_____,
Assistant Secretary.

Received, this ____ day of _____, 188—, from _____, disbursing _____ the sum of sixty-five $\frac{65}{100}$ dollars, in full payment of the above account.

HARRY C. MCLEAN.

\$65.65.

(Signed in duplicate.)

Paid by check on _____, No. —, dated _____, 188—.

The United States to John S. Hollingshead Dr., on account of the appropriation for "Vaults, safes, and locks for public buildings, 1885."

Date.	Designation.	Application.	Amount.
1885. Apr. 10	298 feet 5-4 white-pine selects, \$4.73.....	Constructing pigeon-holes	\$14 09
	2 gross 1½-inch No. 12 screws, 25 cents...	Vault of deputy collector.....	50
	6 pounds finishing nails, 5 cents.....	.....	30
	½ dozen sand paper, 15 cents.....	.....	08
	2 days' carpenter, \$2.75.....	.....	5 50
			20 47

Authorized by Department letter dated March 20, 1885.

I certify that the articles above enumerated have been received and the services performed; that they were necessary for, and have been applied to, the repairs of the custom-house, San Francisco, Cal., and that the prices paid were just and reasonable.

H. H. DODGE,
Custodian.

Correct:

_____,
Supervising Architect.

Approved.

_____,
Assistant Secretary.

Received, this _____ day of _____, 188—, from _____, disbursing _____, the sum of twenty $\frac{47}{100}$ dollars, in full payment of the above account.

JOHN S. HOLLINGSHEAD,
By ROOF H. THAYER, *Attorney.*

\$20.47.

(Signed in duplicate)

Paid by check on _____, No. —, dated _____, 188—.

INSTRUCTIONS TO DISBURSING OFFICERS AND OTHERS.

PROFESSIONAL PRACTICE AND CHARGES, AMERICAN INSTITUTE OF ARCHITECTS.

1. For full professional services, except as hereinafter mentioned, the customary charge is 5 per cent. on the total cost of the works executed from the architect's design.

2. For works of less value than \$10,000, and for alterations, a special charge in excess of the above is made.

3. For monumental work, and for all works in which the expenditure is mainly for skilled and artistic labor, as fittings and furniture, decoration, sculpture, stained glass, or the like, and for selection of stuffs and other materials, the architect's charge is regulated by special circumstances and conditions.

4. When several similar but distinct buildings are erected at the same time from a single specification and one set of drawings, and under one contract, the commission is charged on the cost of one such building, and a special charge is made in respect to the others.

5. The commission is reckoned on the total cost of the work, including all permanent fixtures necessary to render it fit for occupation, and as if executed of new materials.

6. In case preliminary sketches only are prepared, the charge is 1 per cent. of the estimated cost.

7. For preliminary sketches, general drawings and specifications, $2\frac{1}{2}$ per cent.

8. For preliminary sketches, general drawings, details, and specifications, $3\frac{1}{2}$ per cent.

9. Warehouses and factories, $3\frac{1}{2}$ per cent., divided in the above ratio.

10. Additional charges for alterations and additions to plans and contracts, also for surveys and measurements.

11. In case of the abandonment of a project after the drawings and specifications have been prepared, the charge is in proportion to the work done, and is at least one-half of the full commission.

12. If material alterations in the drawings are made by direction of the client, the additional charge is in proportion to the work done.

13. The architect is entitled to payments on account, one-half of the commission on estimated cost at the signing of contracts or the beginning of the work, and other payments successively as the work progresses.

14. Full professional services include—

Preliminary studies.

Working drawings and specifications in duplicate.

General supervision.

Examining and passing accounts.

15. All necessary traveling expenses are to be paid by the client.

16. Drawings and specifications are the instruments of service and the property of the architect.

[Circular.]

INSTRUCTIONS TO PUBLIC OFFICERS APPOINTED TO DISBURSE MONEYS APPROPRIATED FOR CONSTRUCTION OF PUBLIC BUILDINGS.

[Amendatory of Circular No. 29, of 1878.]

1884.
Department No. 127.
Supervising Architect's Office. }

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., July 31, 1884.

I. In accordance with the regulations of the Department, issued under sections 3620 and 5488 of the Revised Statutes, all remittances to a disbursing agent must be deposited immediately upon receipt thereof to his credit with the Treasurer, or an assistant treasurer of the United States, or a designated depository, unless otherwise specially authorized by the Secretary of the Treasury.

II. Funds required for the prosecution of work will be advanced upon the estimates of the superintendent in charge, which estimates are required to be placed in the hands of the disbursing agent on or before the first day of the month for which made, for record and transmission to this Department. Upon this paper the disbursing agent will note in the marginal blank prepared for that purpose the total amount of funds received, the amount paid for site, the amount paid on superintendent's certificates, the amount of repayments to the Treasury, the amount retained as commissions on disbursements, and the balance in hand.

III. Moneys advanced to the disbursing agent will be paid out only upon vouchers properly certified by the superintendent, except in the case of the disbursing agent's commissions, unless otherwise specially instructed by the Secretary of the Treasury. Disbursing agents are accountable under their bonds for the safe custody and proper disbursement of the moneys advanced to them. In no case will funds be placed in the hands of a superintendent for disbursement.

IV. Should there be any amounts unpaid on any pay-roll when the monthly accounts are ready for transmission to the Department, the names of the employes to whom such amounts are due, with the length of service, the dates between which rendered, the rates per day and the amounts due, will be transferred to the non-payment roll (Form 4), and they will accompany each monthly account in this manner until paid.

V. Vouchers are prepared in favor of the person, firm, or corporation with whom the obligation has been contracted; the receipt for the amount must strictly correspond therewith, and be made by the person, or one of the persons, to whom the money is due. Vouchers drawn in favor of a firm should be receipted by a member of the firm in the firm's name, and if he adds thereto his own name he should also add the words "of the firm." In case payment is directed to be made to an attorney, a duly executed power of attorney, or properly attested copy, must be furnished, to accompany the voucher which it covers when the accounts are rendered. As powers of attorney are strictly construed, they should be so explicit in terms as to leave no room for doubt as to the extent of authority intended by the principal to be delegated. When the public creditor is a corporate body supplying materials or services under contract, the first voucher should be accompanied by a properly authenticated copy, under seal, of the vote or order of the corporation authorizing the person signing to so make the corporate signature and receive the money. Subsequent vouchers under the same contract will bear upon their face a reference to this authority already furnished. When the payee is unable to write he will make his signature by mark, and such signature must be properly attested.

VI. Payment will not be made to heirs, executors, administrators, receivers, assignees, or other successors, or legal representatives (except in the case of attorneys referred to in the preceding section), until the account has been passed upon by the proper accounting officers of the Treasury. To enable these officers to acquire a full understanding of the subject, and to take such action as the laws and regulations

prescribe in such cases, the account, covered by full letter of explanation, must be sent to this Department, accompanied by the original letters of administration (if any are issued), or properly authenticated order of the court, as the case may be, when after consideration, instructions as to payment will be given.

VII. The disbursing agent should attend personally, wherever practicable, to the paying out of all moneys, and receipts to the pay-rolls, as well as other vouchers, except in the case of non-resident creditors, should be made in his presence, or in that of some trusty person whom he may deputize for that purpose. Immediate payment should be made to all mechanics and laborers at the time of signing the rolls.

VIII. In order to facilitate the examination of disbursing agents' accounts whenever such examination may be directed, as well as to enable them to keep their records in a proper manner, each voucher should be paid by a single check, the stub of which check should be identified with the voucher by memorandum of the voucher number. An entire pay-roll may be regarded as one voucher, the amount of which may be drawn by one check, and the money paid direct to the employés. As the superintendent's office is located immediately at the work, and as he is required to be present during all the working hours of the day, much time will be saved, and identification of the men facilitated, if the rolls are paid at his office; and, for these reasons, this class of disbursements is directed to be made at that place.

IX. The disbursing agent will not regard processes of attachment against public funds, nor under any circumstances pay into the hands of a creditor of an employé in the public service any moneys due such employé except upon a duly executed power of attorney.

X. Before making payment of any voucher the disbursing agent should give it careful scrutiny to see that it is in proper form, that its computations are correct, that the expenditures are incurred under proper authority, that the prices are charged in accordance with contract rates; and when any fact comes to the knowledge of the disbursing agent tending to show that the services or supplies charged for have not been actually rendered or delivered, or are not at fair or contract prices, or that the expenditure is extravagant or unauthorized, it will be his duty, notwithstanding the voucher therefor may bear the certificate of the superintendent, to withhold payment and report the case to the Department for instructions. Vouchers will bear no credits by way of return or sale of public property of any kind; such property when disposed of must be sold for cash, and the proceeds deposited according to law.

XI. By section 3622, Revised Statutes, it is made the duty of all disbursing officers to transmit their accounts "to the Bureau to which they pertain within ten days after the expiration of each successive month." It is desirable in the case of accounts for construction or repairs of public buildings that the accounts therefor, with the vouchers necessary to their correct and prompt settlement, be received at this Department at a date prior to that provided by the statute. Disbursing agents will therefore, whenever practicable, close their accounts for any month on the first day of the succeeding month, and forward such accounts on the evening of the same day to the Secretary of the Treasury.

XII. The monthly accounts comprise the following-named papers: One set of the vouchers (Forms 2 A and 3) paid during the month; one abstract (Form 5) of such vouchers, and one account current (Form 6), which will be sent to this Department as herein directed. Duplicates of the vouchers paid will be retained by the disbursing agent, his copies of abstracts and accounts current being kept in books to be furnished for that purpose by the Department. One abstract and one account current, each month, will be given to the superintendent for the files of his office.

XIII. All communications from this Department to the disbursing agent should be acknowledged on the day of receipt if practicable. All official communications from him will be addressed to the Secretary of the Treasury, and all documents transmitted will be so indorsed as to show at a glance their purport. If there be more than one, the inclosures should be enumerated in the letter of transmission.

XIV. The attention of disbursing agents is specially directed to the following-named sections of the Revised Statutes of the United States: 3618, 3620, 3621, 3622, 3624, 3633, 3733, 5488, 5491, 5496, and 5503, and to Department Circular No. 107, August 24, 1876.

CHAS. E. COON,
Acting Secretary.

[Circular.]

INFORMATION FOR DISBURSING OFFICERS, AND FOR OFFICERS AND AGENTS AUTHORIZED TO PURCHASE SUPPLIES.

1883.
Department No. 55.
First Comptroller's Office. }

TREASURY DEPARTMENT.
FIRST COMPTROLLER'S OFFICE,
Washington, D. C., May 12, 1883.

Section 3622 of the Revised Statutes requires every disbursing officer to render his accounts to the proper Auditor "with the vouchers necessary to the correct and prompt settlement thereof."

Many of the acts of Congress making appropriations classify the appropriations under general heads, followed by a statement showing the particular service to which they are to be respectively applied. Thus, as an example, the act of August 7, 1882 (22 Stat., 331), makes an appropriation as follows:

"FREEDMEN'S HOSPITAL AND ASYLUM.—For the Freedmen's Hospital and Asylum, Washington, District of Columbia, as follows: For subsistence, twenty-four thousand dollars; for salaries and compensation of the surgeon-in-chief, two assistant surgeons, engineer, matron, nurses, and cooks, nine thousand five hundred dollars; for fuel and light, three thousand dollars; for clothing, bedding, forage, transportation, and miscellaneous expenses, six thousand dollars; for rent of hospital buildings and grounds, four thousand dollars; for medicines and medical supplies, one thousand five hundred dollars; for repairs and furniture, two thousand dollars; in all, fifty thousand dollars."

The account kept of this appropriation in the Warrant Division of the office of the Secretary of the Treasury, and in the office of the First Comptroller, is under the caption of "Support of Freedmen's Hospital and Asylum, 1883." There is no separate account for "Subsistence," or for "Salaries and compensation." But under this appropriation no expenditure can be made for "Subsistence" in excess of the sum of \$24,000, appropriated for that purpose, nor can the expenditures for any of the other specific objects enumerated lawfully exceed the sum appropriated therefor.

Disbursing officers are required to return with their accounts *separate schedules* of the expenditure for each of the designated specific objects, and each voucher must show the specific object for which it was paid. The ordinary annual appropriation acts are made for the service of a specified fiscal year. When such act authorizes the purchase of supplies, such purchase should be made, as nearly as practicable, in an amount equal to the requirements of the service of that year, and not in excess of the gross amounts appropriated. If it becomes apparent that the appropriation is in excess of the requirements of the service of the fiscal year, it is not lawful to expend the whole appropriation, and thus accumulate supplies for the next fiscal year. The excess of the sum appropriated beyond that required for the service of the fiscal year for which it is made should be left unexpended, to be carried at the proper time to the credit of the surplus fund.

WILLIAM LAWRENCE,
Comptroller.

INSTRUCTIONS CONCERNING DUPLICATE CHECKS.

Office of the Secretary of the Treasury, }
 Division of Public Moneys, }
 Form 20.

SEC. 3646. Whenever any original check is lost, stolen, or destroyed, disbursing officers and agents of the United States are authorized, after the expiration of six months, and within three years from the date of such check, to issue a duplicate check; and the Treasurer, assistant treasurers, and designated depositaries of the United States are directed to pay such duplicate checks, upon notice and proof of the loss of the original checks, under such regulations in regard to their issue and payment, and upon the execution of such bonds, with sureties, to indemnify the United States, as the Secretary of the Treasury shall prescribe.

This section shall not apply to any check exceeding in amount the sum of \$2,500.

SEC. 3647. In case the disbursing officer or agent by whom such lost, destroyed, or stolen original check was issued, is dead, or no longer in the service of the United States, it shall be the duty of the proper accounting officer, under such regulations as the Secretary of the Treasury shall prescribe, to state an account in favor of the owner of such original check for the amount thereof, and to charge such amount to the account of such officer or agent.

TREASURY DEPARTMENT,
Washington, D. C., March 27, 1885.

In compliance with the requirements of the preceding sections of the Revised Statutes, the following regulations are established:

Immediately upon the loss of a check, the owner, to better protect his interest, should, in writing, notify the office or bank on which it was drawn of the fact of such loss, stating the name of the officer or agent by whom it was drawn, describing the check—giving, if possible, its date, number, and amount—and requesting that payment of the same be stopped.

In order to procure the issue of a duplicate check, the party in interest must furnish the officer or agent who issued the original check with an affidavit giving the name and residence of the applicant in full, describing the check and its indorsements, showing his interest therein, detailing the circumstances attending its loss, and what action, if any, he has taken to stop payment thereon. The affidavit must be made and signed before an officer authorized to administer oaths generally, and he must certify that he administered the oath.

He must also furnish to the same officer or agent a bond, executed on the accompanying form and according to these instructions, which will be furnished to any officer or agent applying therefor.

The affidavit and the bond, when executed, are to be indorsed by the officer or agent as having been submitted to him, and as being the proof and security upon which he has acted. After the expiration of six months from the time the original check was issued, the officer or agent will issue a duplicate, which must be an exact transcript of the original, especial care being taken that the number and date correspond with those of the original. The affidavit, bond, and duplicate check he will, without delay, forward to the Secretary of the Treasury, who, upon their receipt, will advise the office or bank on which the check was drawn that an application for a duplicate is pending, and the bank or office will immediately inform the Secretary whether a request has been made to stop payment of the original, and whether such original has been presented or paid, and if not paid, a caveat will be entered, and payment will thereupon be stopped.

If the information obtained is satisfactory to the proper accounting officer of the Treasury, and he approves of the issue of the duplicate, and of the accompanying bond, he will certify such approval, in writing, on the papers, as well as on the duplicate check, and return them to the Secretary of the Treasury.

Any duplicate check issued in pursuance of these instructions, bearing such certificate and the approval of the Secretary or Assistant Secretary of the Treasury, may, if properly indorsed, be paid by the Treasurer, the assistant treasurer, or depositary on whom it is drawn, subject to the same rules and regulations as apply to the pay-

ment of original checks ; but no duplicate shall be paid if the original shall already have been paid.

In case of the loss of a check issued by a United States disbursing officer or agent who is dead or no longer in the service of the United States, the affidavit and bond required to be furnished by the owner of said check to an officer or agent in the service of the United States prior to the issue of a duplicate check, should be forwarded to the Secretary of the Treasury, who will refer them to the proper accounting officer for examination, and the statement of an account in favor of the owner of said check, as provided for in section 3647.

Whenever such an account shall have been stated, and an officer or agent charged with the amount of any duplicate check, the final accounting officer will notify the Secretary of the Treasury, in order that the amount of the original check, if remaining to the credit of the officer or agent in any United States depository, may be repaid into the Treasury and carried to his credit, and to the credit of the proper appropriation.

These regulations shall not apply to any check exceeding in amount the sum of \$2,500.

D. MANNING,
Secretary.

CIRCULAR INSTRUCTIONS RELATIVE TO PUBLIC MONEYS AND OFFICIAL CHECKS OF UNITED STATES DISBURSING OFFICERS.

1876.
Department No. 107. }
Ind. Treasury Division No. 26. }

TREASURY DEPARTMENT,
Washington, D. C., August 24, 1876.

The following sections of the Revised Statutes are published for the information and guidance of all concerned :

"SEC. 3620. It shall be the duty of every disbursing officer having any public money intrusted to him for disbursement to deposit the same with the Treasurer or some one of the assistant treasurers of the United States, and to draw for the same only as it may be required for payments to be made by him in pursuance of law ; and all transfers from the Treasurer of the United States to a disbursing officer shall be by draft or warrant on the Treasurer or an assistant treasurer of the United States. In places, however, where there is no Treasurer or assistant treasurer, the Secretary of the Treasury may, when he deems it essential to the public interest, specially authorize in writing the deposit of such public money in any other public depository, or, in writing, authorize the same to be kept in any other manner, and under such rules and regulations as he may deem most safe and effectual to facilitate the payments to public creditors.

"SEC. 5488. Every disbursing officer of the United States who deposits any public money intrusted to him in any place or in any manner, except as authorized by law, or converts to his own use in any way whatever, or loans with or without interest, or for any purpose not prescribed by law withdraws from the Treasurer or any assistant treasurer, or any authorized depository, or for any purpose not prescribed by law transfers or applies any portion of the public money intrusted to him, is, in every such act, deemed guilty of an embezzlement of the money so deposited, converted, loaned, withdrawn, transferred, or applied, and shall be punished by imprisonment with hard labor for a term not less than one year nor more than ten years, or by a fine of not more than the amount embezzled or less than one thousand dollars, or by both such fine and imprisonment."

In accordance with the provisions of the above sections, any public money advanced to disbursing officers of the United States must be deposited immediately to their respective credits, with either the United States Treasurer, some assistant treasurer, or designated depository, other than a national-bank depository, nearest or most convenient, or, by special direction of the Secretary of the Treasury, with a national-bank depository, except—

(1) Any disbursing officer of the War Department, specially authorized by the Secretary of War, when stationed on the extreme frontier or at places far remote from such depositories, may keep, at his own risk, such moneys as may be intrusted to him for disbursement.

(2) Any officer receiving money remitted to him upon specific estimates may disburse it accordingly, without waiting to place it in a depository, provided the payments are due, and he prefers this method to that of drawing checks.

Any check drawn by a disbursing officer upon moneys thus deposited must be in favor of the party, by name, to whom the payment is to be made, and payable to "order" or "bearer," with these exceptions:

(1) To make payments of individual pensions, checks for which must be made payable to "order;" (2) to make payments of amounts not exceeding twenty dollars; (3) to make payments at a distance from a depository, and (4) to make payments of fixed salaries due at a certain period; in either of which cases, except the first, any disbursing officer may draw his check in favor of himself or bearer for such amount as may be necessary for such payment, but in the last-named case the check must be drawn not more than two days before the salaries become due.

Any disbursing officer or agent drawing checks on moneys deposited to his official credit must state on the face or back of each check the object or purpose to which the avails are to be applied, except upon checks issued in payment of individual pensions, the special form of such checks indicating sufficiently the character of the disbursement.

Such statement may be made in brief form, but must clearly indicate the object of the expenditure, as, for instance, "pay," "pay-roll," or "payment of troops," adding the fort or station; "purchase of subsistence" or other supplies; "on contract for construction," mentioning the fortification or other public work for which the payment is made; "payments under \$20;" "to pay foreign pensions," &c.

Checks will not be returned to the drawer after their payment, but the depository with whom the account is kept shall furnish the officer with a monthly statement of his deposit account.

No allowance will be made to any disbursing officer for expenses charged for collecting money on checks.

In case of the death, resignation, or removal of any disbursing officer, checks previously drawn by him will be paid from the funds to his credit, unless such checks have been drawn more than four months before their presentation, or reasons exist for suspecting fraud.

Every disbursing officer when opening his first account, before issuing any checks, will furnish the depository on whom the checks are drawn, with his official signature, duly verified by some officer whose signature is known to the depository.

For every deposit made by a disbursing officer, to his official credit, a receipt in form as below shall be given, setting forth, besides its serial number and the place and date of issue, the character of the funds, *i. e.*, whether coin or currency; and if the credit is made by a disbursing officer's check transferring funds to another disbursing officer, the essential items of the check shall be enumerated; if by a Treasury draft, like items shall be given, including the warrant number; the title of each officer shall be expressed, and the title of the disbursing account shall also show for what branch of the public service the account is kept, as it is essential for the proper transaction of Departmental business that accounts of moneys advanced from different Bureaus to a disbursing officer serving in two or more distinct capacities, be kept separate and distinct from each other, and be so reported to the Department both by the officer and the depository, the receipt to be retained by the officer in whose favor it is issued:

No. —. OFFICE OF THE U. S. (*Assistant Treasurer or Depository*).
_____, _____, 18—.

Received of _____, _____ dollars, consisting of _____, to be placed to his credit as _____, and subject only to his check in that official capacity.

_____,
U. S. (*Assistant Treasurer or Depository*).

\$_____.

These regulations are intended to supersede those of January 2, 1872.

CHAS. F. CONANT,
Acting Secretary.

INSTRUCTIONS CONCERNING THE PAYMENT OF TREASURY DRAFTS AND OFFICIAL CHECKS OF DISBURSING OFFICERS.

1877.
 Department No. 27.
 Ind. Treasury Division No. 28. }

TREASURY DEPARTMENT,
 Washington, D. C., February 13, 1877.

The following Sections of the Revised Statutes of the United States and the subsequent regulations are published for the information and guidance of all concerned:

"SEC. 306. At the termination of each fiscal year all amounts of moneys that are represented by certificates, drafts, or checks, issued by the Treasurer, or by any disbursing officer of any Department of the Government, upon the Treasurer or any assistant treasurer, or designated depository of the United States, or upon any national bank designated as a depository of the United States, and which shall be represented on the books of either of such offices as standing to the credit of any disbursing officer, and which were issued to facilitate the payment of warrants, or for any other purpose in liquidation of a debt due from the United States, and which have for three years or more remained outstanding, unsatisfied and unpaid, shall be deposited by the Treasurer, to be covered into the Treasury by warrant, and to be carried to the credit of the parties in whose favor such certificates, drafts, or checks were respectively issued, or to the persons who are entitled to receive pay therefor, and into an appropriation account to be denominated 'outstanding liabilities.'"

"SEC. 308. The payee or the bona fide holder of any draft or check the amount of which has been deposited and covered into the Treasury pursuant to the preceding sections, shall, on presenting the same to the proper officer of the Treasury, be entitled to have it paid by the settlement of an account and the issuing of a warrant in his favor, according to the practice in other cases of authorized and liquidated claims against the United States.

"SEC. 309. The amounts, except such as are provided for in section three hundred and six, of the accounts of every kind of disbursing officer, which shall have remained unchanged, or which shall not have been increased by any new deposit thereto, nor decreased by drafts drawn thereon, for the space of three years, shall in like manner be covered into the Treasury, to the proper appropriation to which they belong; and the amounts thereof shall, on the certificate of the Treasurer that such amount has been deposited in the Treasury, be credited by the proper accounting officer of the Department of the Treasury on the books of the Department, to the officer in whose name it had stood on the books of any agency of the Treasury, if it appears that he is entitled to such credit.

"SEC. 310. The Treasurer, each assistant treasurer, and each designated depository of the United States, and the cashier of each of the national banks designated as such depositaries, shall, at the close of business on every thirtieth day of June, report to the Secretary of the Treasury the condition of every account standing, as in the preceding section specified, on the books of their respective offices, stating the name of each depositor, with his official designation, the total amount remaining on deposit to his credit, and the dates, respectively, of the last credit and the last debit made to each account. And each disbursing officer shall make a like return of all checks issued by him, and which may then have been outstanding and unpaid for three years and more, stating fully in such report the name of the payee, for what purpose each check was given, the office on which drawn, the number of the voucher received therefor, the date, number, and amount for which it was drawn, and, when known, the residence of the payee."

Regulations.

(1) Hereafter any Treasury draft or any check drawn by a public disbursing officer still in service, which shall be presented for payment before it shall have been issued three full fiscal years, will be paid in the usual manner by the office or bank on which it is drawn, and from funds to the credit of the drawer. Thus, any such draft or check issued on or after July 1, 1873, will be paid as above stated until June 30, 1877, and the same rule will apply for subsequent years.

Any such draft or check which has been issued for a longer period than three full fiscal years will be paid only by the settlement of an account in this Department, as provided in section 308 above published; and for this purpose the draft or check will be transmitted to the Secretary of the Treasury for the necessary action.

(2) The reports of independent Treasury officers, national-bank depositaries, and public disbursing officers required by section 310 above published, will be rendered promptly to the Secretary of the Treasury at the close of each fiscal year.

(3) Whenever any disbursing officer of the United States shall cease to act in that capacity, he will at once inform the Secretary of the Treasury whether he has any public funds to his credit in any office or bank, and, if so, what checks, if any, he has drawn against the same which are still outstanding and unpaid. Until satisfactory information of this character shall have been furnished, the whole amount of such moneys will be held to meet the payment of his checks properly payable therefrom.

(4) Hereafter, at the close of each fiscal year, the Treasurer, the several assistant treasurers, and designated and national-bank depositaries, will also render to the Secretary of the Treasury a list of all disbursing officers' accounts still unclosed which have been opened on the books of their respective offices or banks more than three fiscal years, giving in each case the name and official designation of the officer, the date when the account with him was opened, and the balance remaining to his credit.

(5) In case of the death, resignation, or removal of a public disbursing officer, any check previously drawn by him and not presented for payment within four months of its date, will not be paid until its correctness shall have been attested by the Secretary or Assistant Secretary of the Treasury.

(6) If the object or purpose for which any check of a public disbursing officer is drawn is not stated thereon, as required by Departmental regulations, or if any reason exists for suspecting fraud, the office or bank on which such check is drawn will refuse its payment.

CHAS. F. CONANT,
Acting Secretary.

POWER OF CERTAIN OFFICERS IN THE ISSUE OF REQUISITIONS AND WARRANTS.

1881.
Department No. 106. }
Secretary's Office. }

TREASURY DEPARTMENT,
SECRETARY'S OFFICE,
Washington, D. C., October 25, 1881.

The following opinion of the Attorney-General is published for the information and guidance of all concerned.

H. F. FRENCH,
Acting Secretary.

DEPARTMENT OF JUSTICE,
Washington, D. C., October 22, 1881.

To the honorable SECRETARY OF THE TREASURY :

SIR: In your letter of the 11th instant, you request my opinion on the following questions: "First. Whether the appropriation of \$175,000, for artificial limbs, &c., under the act of March 3, 1881, should legally be expended under the authority of the Department of War, or the Department of the Interior." "Second. Whether the requisition for \$20,000, authorized and granted in the manner above stated [in your letter], can be legally rescinded upon the opinion of the First Comptroller." "Third. Whether, as claimed by the First Comptroller, the question of the legality of warrants or requisitions is wholly within his jurisdiction, he being the only officer who countersigns warrants; and whether the Secretary of the Treasury is legally bound by the opinion of the First Comptroller upon this point."

Although the first question is not entirely free from doubt, I am of opinion that the \$175,000 appropriated by act of March 3, 1881, Ch. 133 (making appropriations for sundry civil expenses), for furnishing artificial limbs and appliances, or commutation therefor, and transportation, should be expended under the direction of the War Department.

An examination at the Department of State shows that the words "miscellaneous objects under War Department" which precede, and the words "under the Depart-

ment of the Interior," which succeed this appropriation in the printed volume of the Statutes, are found in the enrolled bill in the same juxtaposition. In addition to this, we have the fact that the appropriation in question was asked for by the Secretary of War in his annual estimates, and not by the Secretary of the Interior.

The book of estimates submitted to Congress at each session is provided for by law (secs. 3660-3672, Revised Statutes), and in this particular estimate the Secretary of War, in compliance with section 3660, referred to sections 4787 and 4791, Revised Statutes, and the act of August 15, 1876, 19 Stat., 203, as the laws authorizing the expenditure.

The attention of Congress was thus called to the very acts which have given rise to this controversy.

It is not necessary to express any opinion as to how far such arrangement in the statute, based upon such an estimate, would supersede or override the plain meaning of a general statute, but taken by itself it certainly is persuasive evidence of the intention of the law-makers.

By section 2 of the act of 17th June 1870 (16 Stat., p 153), the money commutation was to be paid by the Commissioner of Pensions, in the same manner as pensions were paid.

Until June 30, 1876, the commutations were paid in accordance with that law (sec. 4789, Revised Statutes), and the appropriations therefor were invariably found in the acts appropriating for the payment of pensions. But the appropriation for the fiscal year ending 1877 was expended by the War Department under the act of March 23, 1876, providing for the payment of pensions (vol. 19, p. 8), as follows: "Also for furnishing artificial limbs or apparatus for resection, with transportation or commutation therefor, fifty thousand dollars: *Provided*, That the same shall be expended and disbursed under the direction of the Surgeon-General of the Army, and in accordance with existing laws." No question can arise as to the propriety of the expenditure of that appropriation under the War Department. Before another annual appropriation was made for furnishing artificial limbs, the act of August 15, 1876, was passed, which provides that every officer, soldier, &c., shall receive an artificial limb or appliance, or commutation therefor, as provided and limited by existing laws, "under such regulations as the Surgeon-General of the Army may prescribe." Since which act the appropriations for artificial limbs, or commutation therefor, have been in the sundry civil bill under the head of "War Department," instead of, as theretofore, in the appropriation for payment of pensions, and have been called for each year by estimates from the Secretary of War. In fact, under estimates and legislation identical with those for the current year, the appropriations for this purpose for the fiscal years ending June 30, 1878, 1879, 1880, and 1881 have been expended under the War Department.

The repeal of section 4789 ("the Commissioner of Pensions shall cause the same to be paid to such soldiers in the same manner that pensions are paid") by the act of August 15, 1876 (the limbs shall be furnished or commutation paid "under such regulations as the Surgeon-General of the Army may prescribe"), is not as clear as it might be; but the interpretation put upon it, not only by Executive officers,* but by Congress itself, leads me to the conclusion that the purpose of that act was to unite under the Surgeon-General the payment of commutation with the issue of the artificial limbs, and to discontinue the anomaly of the Surgeon-General expending so much of the appropriation as was necessary to pay for the limbs and appliances required, and the Commissioner of Pensions disbursing so much as was needed for those who elected to receive commutation.

It might, of course, be consistent with the regulations prescribed by the Surgeon-General that he should furnish to the Commissioner of Pensions a list of those who elect to receive commutation; but the better view—the one more consistent with

* See Moore vs. The United States, 95 U. S., 763.

subsequent legislation—is, that the act of 1876 gave him plenary powers in making the regulations.

Should you adopt the foregoing opinion, your second question becomes unimportant. I learn from your letter and inclosures that the following action has been taken by the various officers with reference to the appropriation in question:

The Secretary of the Treasury signed an appropriation warrant, which the First Comptroller countersigned, crediting the whole appropriation for expenditure under the War Department. Thereupon (section 3673), the Secretary of War made an accountable requisition for \$20,000, which was countersigned by the Second Comptroller (section 273) and registered by the Second Auditor. Upon this, the Secretary of the Treasury granted a warrant for \$20,000 (section 248), which was countersigned by the First Comptroller (section 269). This warrant, in substance, directed the Treasurer of the United States to place that sum to the credit of Lieutenant-Colonel Swift, to be charged to the appropriation in question, and the money has been placed to his credit on the books of the Treasurer.

But the First Comptroller, being of opinion that the appropriation should be expended under the Secretary of the Interior, advises that all these proceedings be invalidated, and that a new requisition be made by the Secretary of the Interior, which shall pursue the same course as that of the Secretary of War.

Should you adopt his opinion, I think, in answer to your second question, that if the Secretary of the Interior will make the proper requisition, you may grant a warrant thereon, and request from the Treasurer a return of the former warrant for cancellation.

Your third inquiry, “whether, as claimed by the First Comptroller, the question of the legality of warrants or requisitions is wholly within his jurisdiction, he being the only officer who countersigns warrants; and whether the Secretary of the Treasury is legally bound by the opinion of the First Comptroller upon this point,” I answer in the negative.

The Secretary of War, by making a requisition for the \$20,000; the Secretary of the Interior, by omitting to make such requisition; the Second Comptroller, by countersigning the requisition; and the Secretary of the Treasury, by granting the warrant, have all passed upon the legal point presented by your first inquiry. The First Comptroller, by requesting the return of the warrant, seeks to restore the case to the position which it had reached before he countersigned the warrant. Among the duties of the First Comptroller, prescribed by section 269, Revised Statutes, are—

“First. To examine all accounts settled by the First Auditor except * * * and to certify the balances thereon to the Register.

“Third. To countersign all warrants drawn by the Secretary of the Treasury, which shall be warranted by law.”

He contends, I understand, that the clause requires him to *examine* into the legality of warrants granted by the Secretary, and by his counter-signature to *certify* to that legality; in other words, that his duties are the same as to matters which have already received the decision of the Secretary of the Treasury as they are to accounts which pass through him from the Auditor to the Secretary; and, furthermore, he contends that, by implication of the third clause, his decisions under it are as binding upon the head of the Department as are, by expression of section 191, Revised Statutes, his decisions under the first clause.

By section 233, Revised Statutes, the Secretary of the Treasury is made the head of an Executive Department, to be known as the Department of the Treasury, and section 263 provides that there shall be in the Department of the Treasury a First Comptroller and a Second Comptroller. Heads of Departments, if not created by the Constitution, are in two instances expressly recognized. The President may require their opinion in writing upon any subject relating to the duties of their respective Departments. In view of this, the care the President shall exercise in having the laws faithfully executed, and his investiture with the whole executive power of the

Government, I cannot assent to the proposition that a subordinate officer, created by statute, can do any act binding upon the head of his Department until that force is *expressly* given to his decisions by plain and unambiguous law. It is suggested that the expression "which shall be warranted by law" is pregnant with all that is expressed as to the binding effect of the balances certified by him. In the present instance, I think that language may be satisfied by his inquiry whether any warrant for payment for artificial limbs is warranted by law, and that he should accept the decision of the Secretary of the Treasury as to the proper party in whose favor the warrant should be drawn.

In a recent opinion, concerning the relations of the Secretary of the Interior and the Commissioner of Patents, I have considered the force of the words signature and counter-signature. The latter term, so far as I have discovered, conveys only the sense of attestation, and by countersigning the present warrant the First Comptroller attests to the Treasurer that an accountable requisition had been issued by the Secretary of War; that it had been duly countersigned by the Second Comptroller and registered by the Second Auditor; that the signature of the Secretary is genuine (see Bouvier's Law Dictionary, *title counter-signature*); that the proper charges have been made under section 3675 in the books of the Secretary, First Comptroller, and Register (or Auditor), and that the appropriation therefor has not been exhausted. So that the Treasurer will be authorized, under section 305, to disburse the amount of the warrant without other evidence of the legality of the payment than the signature of the Secretary and the counter-signature of a Comptroller, and will not be required to inquire into the condition of the appropriation, or whether the forms required by law, antecedent to the signature and counter-signature, have been complied with.

The present controversy would be fairly presented if there were before the Secretary of the Treasury two requisitions, one from the Secretary of War and the other from the Secretary of the Interior, for this appropriation. Now, if the law meant that the First Comptroller were to decide between the two, and the Secretary of the Treasury was to have no discretion, but simply register the decrees of the First Comptroller, the language of the law would be more apt if it directed the First Comptroller to sign and the Secretary of the Treasury to countersign; and it would contribute greatly to the expedition of business if the law required the requisition to go to the Comptroller first (as in the case of accounts), instead of having the Secretary sign a warrant, which, upon the refusal of the Comptroller to countersign, must be returned to the Secretary for cancellation and reissue.

The language of the Supreme Court in the case of *United States vs. Jones*, 18 Howard, 95, seems to me applicable to the present question:

"The Secretary of the Navy represents the President, and exercises his power on the subjects confided to his Department. He is responsible to the people and the law for any abuse of the powers intrusted to him. His acts and decisions on subjects submitted to his jurisdiction and control by the Constitution and the laws do not require the approval of any officer of another Department to make them valid and conclusive. The accounting officers of the Treasury have not the burden of responsibility cast upon them of revising the judgments, correcting the supposed mistakes, or annulling the orders of the heads of Departments."

In the *Real Estate Savings Bank of Pittsburgh vs. The United States*, 16 Court of Claims, Richardson, J., in delivering the opinion of the court, quotes section 191, Revised Statutes, and adds, "In other respects, the Comptrollers are as much subject to the rules, regulations, and general directions of the Secretary of the Treasury, and as much bound to obey and be governed by them, as are all other subordinate officers in the Treasury Department."

In conclusion, I would say that, upon the matter in controversy, the decision of the Secretary of the Treasury is binding upon the First Comptroller.

I return herewith all inclosures.

Very respectfully, your obedient servant,

WAYNE MACVEAGH,
Attorney-General.

THE DATE WHEN ACCOUNTS OR CLAIMS ACCRUE MUST BE STATED.

TREASURY DEPARTMENT,
Washington, D. C., May 7, 1877.

To the Accounting Officers of the Treasury :

I have to request that the date when accounts or claims accrue against the Treasury be stated in all settlements upon which warrants are to be issued.

When there are several items in the same settlement it will be sufficient to give the first and last dates.

Very respectfully,

JOHN SHERMAN,
Secretary.

DECISION OF THE SECRETARY OF THE TREASURY IN RELATION TO THE USE OF APPROPRIATIONS FOR THE PAYMENT OF ACCRUED CLAIMS.

1877.
Department No. 55. }
Secretary's Office.

TREASURY DEPARTMENT,
Washington, April 20, 1877.

The attention of the Secretary of the Treasury has been drawn to the question of the use of appropriations after the expiration of the time for which they are made, by the requisition of the Secretary of War, No. 2834, of March 21, 1877, for \$1,742, in favor of Malachi V. Plank and others, based upon a report of the Third Auditor, allowed and certified by the Second Comptroller. The Secretary of the Treasury is not called upon to consider the validity of this claim, but must know that an appropriation exists applicable to its payment before issuing a warrant therefor; and if of the opinion that there is no such appropriation, he must decline to issue a warrant for payment of the claim. "If he grant a warrant not in pursuance of an appropriation by law, he violates his duty, and is responsible for it." (5 Op. Attorneys-General, 641.)

This is in execution of the powers conferred upon the Secretary by section 248 of the Revised Statutes, to grant warrants "in pursuance of appropriations by law," and does not conflict with the provisions of section 191, which relate to "balances" of accounts, and not to warrants nor appropriations.

As many other cases depend upon the construction of the law applicable to this case the Secretary has given it the most careful consideration with a view to settle the rules that will govern him in the issuing of warrants in similar cases.

The claim is for a violation of a contract made in September, 1872, between Captain Foster, A. Q. M., and four carpenters, for work to be done by them until the 1st day of June, 1873, at Fort Buford, Dakota Territory. Owing to the want of funds these men were discharged and were paid to January 17, 1873. If their contract was a valid one their claim accrued June 1, 1873, and they had then a clear remedy in the Court of Claims. In July, 1875, Mr. Brodhead, Second Comptroller, decided that he had not sufficient authority to allow the claim. In April, 1876, upon re-examination, Mr. Carpenter, Second Comptroller, decided that the contract was not authorized by law, and upon this decision Secretary Bristow refused to reopen the claim. No law is referred to, and I know of none, that authorizes a second reopening of the claim by any accounting officer. If this may be done, there is no end to the hearing of such claims.

Section 191 provides that the *balances* stated by the Auditor and certified by the Comptroller shall be conclusive upon the executive branches of the Government. These "balances" can only be increased or diminished by Congress. Invested with such authority and sanction, these decisions ought to be binding also on the claimant, and especially upon the officers who make them and their successors in office.

The Secretary can see in this case no reason for a revision of the findings already made.

It is also objected to the issuing of a warrant in this case that the balance of the appropriation out of which it is made payable has been covered into the Treasury.

Section 5 of the act approved June 20, 1874 (18 Stat., 110), provides that all unexpended balances of appropriations (with certain exceptions) which shall have remained on the books of the Treasury for two fiscal years, shall be carried to the surplus fund and covered into the Treasury. This section was adopted, after the fullest consideration by Congress, expressly to cut off the payment of accrued claims, by covering into the Treasury, after two years, the balance of the appropriation from which they might have been paid. The plain purpose of this act was to confine the officers of the Government to the allowance and payment of liabilities within three fiscal years. During that period the appropriation was available, and not afterwards.

Section 2 of the act approved June 16, 1874 (18 Stat., 75), provides: "That all balances of appropriations, for whatever account, made for the service of the departments of the Quartermaster-General and of the Commissary-General of Subsistence, prior to July 2, 1872, which on the 30th day of June, 1874, shall remain on the books of the Treasury, shall be carried to the surplus fund," with certain exceptions. This act was modified at the same session so as to require certain claims which accrued before the time stated to be certified to the Secretary of the Treasury.

Congress has sought, by several other acts passed since the close of the war, to limit and control the action of officers in passing accounts. By section 3678, Revised Statutes, all sums appropriated must be applied solely to the objects for which they are respectively made, *and for no other*. By another section no money can be expended in one fiscal year in excess of the amount appropriated for that fiscal year; and contracts for the future payment of money in excess of appropriations are forbidden.

In the several laws referred to it was clearly the intention of Congress to establish a public policy that would confine accounting officers to the adjustment or payment of claims accruing for services rendered, or duties performed, or property purchased, or contracts accrued during a limited period, and to the adjustment of the accounts of disbursing officers, the general design being to cut off the allowance and payment of long-accrued or past-due claims. This policy is so wise that every executive officer ought to contribute to maintain it.

The Treasury Department is admirably organized to pass upon accruing demands upon the Government and upon the accounts of disbursing officers. All its machinery and checks are adapted to this duty, and no serious complaint has been or is likely to be made, of the proper discharge of this duty. But when claims long past due are presented upon *ex parte* evidence to officers who have no means of calling witnesses, no powers to cross-examine them, no modes of testing the sufficiency of testimony, or its credibility, none of the safeguards of an open court of justice, the passage of fraudulent claims is unavoidable. Congress has by law provided a Court of Claims, where, within a limited period, all demands founded upon contracts may be presented and openly tried and decided. If this remedy in any case should be insufficient, claimants can appeal to Congress, which may grant either a new trial in the courts or a re-examination in the Departments, or directly furnish such relief as it deems right and proper. The Treasury Department is not a court of claims, and the reason for withholding the ordinary powers of such a court became apparent to Congress by actual errors that had occurred.

Several classes of appropriations have been excepted from the operation of the law of June 20, 1874, already referred to, growing out of their peculiar nature, and founded upon manifest reasons, as follows:

First. Permanent specific appropriations.

Second. Appropriations for rivers and harbors, and various public buildings and improvements, which, from their nature, must be continuous, extending through several years.

Third. The pay of the Navy and Marine Corps, as, from the nature of the service, it must often be performed in distant seas during cruises for three years.

Fourth. Claims arising under certain sections of the treaty with Great Britain of May 8, 1871.

Fifth. Contracts existing June 20, 1874.

The only exceptions that it is material now to notice are the first and fifth.

The first exception is "that this provision shall not apply to permanent specific appropriations."

A specific appropriation is one where the amount, the object, or the person is designated particularly or in detail. It may be, and usually is, permanent in terms, because not limited as to time, like an annual appropriation; but there is a wide distinction between a permanent specific appropriation and a permanent annual appropriation.

A permanent annual appropriation contemplates that a liability will accrue in the future, from time to time, and that when it accrues it may be paid from the Treasury, subject to the same general laws as to time, place, and manner that apply to other annual appropriations. Any other construction would permit the most dangerous abuses by allowing the payment from a permanent appropriation of a claim that in any court would be barred by the lapse of time.

The mere fact that an appropriation is, in form, a permanent appropriation, instead of the usual annual appropriation, should not give it greater force or take it out of the general rules as to appropriations. Such an appropriation, from the nature of it, may not in form be covered into the Treasury, but a claim ought not to be paid out of it at a different time nor be passed upon in a different mode than if it were payable out of a current annual appropriation. A claim for captured cotton, or for a mule, or horse, or steamboat lost in the public service, should have no preference over a claim for salary not presented in time. It is no hardship to refer such claims to the Court of Claims.

To expand an exception in favor of a specific appropriation, so as to cover all permanent appropriations, would be to defeat the plain intent of the law. These permanent annual appropriations are contained in sections 3687, 3688, and 3689, Revised Statutes. They include, among others, the appropriation for the expenses of the collection of the revenue from customs, which is an appropriation in a permanent form of a fixed sum for the service of each fiscal year. They include the appropriation for the interest on the public debt, which is also, in form, a permanent appropriation annually, out of the customs revenue, of a sum fixed by the public securities. They include, also, a multitude of permanent indefinite appropriations declared to be permanent annual appropriations. An amount necessary for each year in the future, for certain purposes, is authorized to be taken from the Treasury, and these annual appropriations are subject to the same rules, limitations, and qualifications as the usual annual appropriations made by Congress. Any other construction of the act would defeat its object. Money would be taken from the permanent annual appropriation for horses and steamboats lost in the public service, and applied to pay for horses lost twenty years ago; money would be taken from the appropriations for the customs service, and used for the payment of claims that accrued twenty years ago, and for the interest thereon. Thus old claims would be paid out of permanent annual appropriations, and would be barred neither by lapse of time nor by adverse decisions, while current appropriations would be covered into the Treasury.

The Secretary is of the opinion that this is not a fair construction of the law, but that the words "permanent specific appropriation" should be confined to appropriations such as private bills, where nothing is left to executive officers for examination or inquiry except to identify the party, or to comply with some specific duty pointed out by the specific appropriation.

The fifth exception is "that this section shall not operate to prevent the fulfillment of contracts existing at the date of the passage of this act."

Was this contract existing on the 20th of June, 1874? This question was decided by Mr. Tayler, First Comptroller, July 15, 1874, adversely to the claim of the peti-

tioners, and this decision was published by the Department, in a circular letter of instructions, for the information and guidance of all concerned. Mr. Tayler says :

“It is evident Congress used the word ‘contract’ in a limited sense; certainly not in a very broad one. I am of the opinion that Congress meant valid written contracts existing, and in the course of execution and unfulfilled June 20, 1874. It is clear that Congress did not mean all unpaid liabilities sounding in contract, for that would include everything, and be inconsistent with limits which Congress evidently intended to impose.”

This is clearly the correct construction of the law. If the phrase “existing contract” means a contract violated and ended long before, it would authorize the payment of the French spoliation claims, or claims growing out of contracts during the Mexican war, or the war of the rebellion. The act was passed expressly to protect the Treasury from old claims presented after the appropriation had terminated, and to correct alleged abuses by officers in paying accrued claims upon *ex parte* showing. The exception must not be so construed as to defeat the manifest purpose of the act. The contracts excepted are continuous and subsisting contracts requiring acts to be performed, and not contracts broken and ended, or matured into accrued liabilities. The statute cuts off the payment of the clearest claims two years after the expiration of the appropriation, such as the salary of the President, or a Supreme judge, or a member of Congress, and much more, the multitude of doubtful claims that grow by time. All proper claims are likely to be promptly made and paid. Some just claims may arise and be delayed by neglect or want of proof, but, to provide for these, and at the time to give the claimant the benefit of the finding by the Auditor and Comptroller, the Secretary of the Treasury is directed, “at the beginning of each session, to report to Congress, with his annual estimates, any balances of appropriations for specific objects affected by this section that may need to be reappropriated.” This is the precise reference required to secure the payment of the judgments by the Supreme Court or Court of Claims.

It follows, therefore, that the Secretary is not authorized to draw any money from the Treasury in payment of this claim, or in payment of any claims covered by either permanent or ordinary annual appropriations that do not clearly fall within the limitation fixed by the act of June 20, 1874, or within the exceptions named; and the officers charged with the preparation and issue of warrants will be required to observe this rule.

JOHN SHERMAN,
Secretary.

BRIEFING AND REFERRING OFFICIAL COMMUNICATIONS.

1881.
Department No. 60. }
Secretary's Office. }

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., May 26, 1881.

The following instructions for the information and guidance of all officials of this Department in regard to briefing and referring official communications are hereby promulgated in lieu of those issued January 6, 1873:

Every letter, report, or other paper addressed to the Secretary or an Assistant Secretary of the Treasury, or intended to be placed on file, should show on the inside the name or title of the officer addressed, the date when written, and the signature of the writer, and be paged.

Communications on letter paper should be folded in three (3) folds, and those on foolscap paper in four (4) folds, and briefed by the writer, or sender, on the first or upper fold as follows:

- I. The place where the communication was written, and the date.
- II. The name and official designation, if any, of the writer.
- III. A brief of the subject-matter, embracing everything of importance, particularly the names or firms mentioned.

At the top of the fold a space of an inch should be left blank, and the number of inclosures should be noted at the bottom. When communications occupy but half a sheet, a half sheet only should be used. The several officers of this Department will see that no papers are filed until briefed as above directed.

In forwarding reports, accounts, certificates of deposit, and papers of a like character, no letters of transmittal should be sent, unless where an explanation or statement of facts which could not otherwise appear is actually necessary.

Communications in reply to letters from the Department should show the initials on the upper left-hand corner of such letters.

When communications are referred from an office, the reference should be made on the first fold if there be sufficient space; otherwise, on the following fold. Indorsements should not be made on separate pieces of paper and attached in any way, unless all the folds of a paper are full, and in that case the added paper should be securely attached in such manner as not to cover a previous indorsement or place where one might have been made.

WILLIAM WINDOM,
Secretary.

CIRCULAR RELATING TO ALLOWANCES FOR TRAVELING EXPENSES.

1874.
Department No. 74. }
Secretary's Office.

TREASURY DEPARTMENT,
Washington, August 1, 1874.

The following provisions of the act entitled "An act making appropriations for the support of the Army for the fiscal year ending June thirtieth, one thousand eight hundred and seventy-five, and for other purposes," approved June 16, 1874, is hereby published for the information and guidance of the officers and employes of this Department:

"*Provided*, That only actual traveling expenses shall be allowed to any person holding employment or appointment under the United States, and all allowances for mileages and transportation, in excess of the amount actually paid, are hereby declared illegal; and no credit shall be allowed to any of the disbursing officers of the United States for payments or allowances in violation of this provision."

In accordance with the foregoing provision, persons traveling upon the official business of this Department will hereafter be allowed their "actual traveling expenses" usual and essential to the ordinary comfort of travelers, embraced in the following items of expenditure:

I. Actual fares on railroads, steamboats, and other vessels, by the shortest practicable route, the hire of special transportation where there are no regular means of conveyance, street-car, or omnibus, or transfer-coach fare to and from depots and hotels, and, where there are no such conveyances, moderate and necessary hack-hire, and reasonable fees to porters and expressmen.

II. Sleeping-car fare for one double berth for each person, or customary state-room accommodation on steamboats and other vessels, one seat in parlor car, and lodgings and actual board in hotels at a rate not greater than \$5 per day. Hotel bills and receipts will be taken in all cases where it is practicable to obtain them, and accompany the account as a voucher.

No charge will be allowed for hotel bills when the detention is unnecessary for the performance of the duties for which travel is required.

An affidavit that the account is just and true in all respects, and that the expenses charged therein were actually and necessarily incurred, must accompany each bill. In all cases the account must contain the items of expenditure; and a copy of the order under which the travel was made must accompany it.

CHARLES F. CONANT,
Acting Secretary.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., March 16, 1886.

Hon. C. S. FAIRCHILD,
Acting Secretary of the Treasury :

SIR: The letter of Mr. M. E. Bell, Supervising Architect of the Treasury, of the 6th instant, addressed to you, in regard to the construction put upon section 3477 by my predecessor and others, and which you this day referred to me for an opinion, has been carefully considered.

Similar questions have been presented to me for my opinion from time to time since I have had charge of this office. I have regarded and do now regard the provisions of section 3477 very positive in their terms, as well as very wise and judicious. I fully concur with my predecessor, Judge Lawrence, in his construction of that section, to wit, that a power of attorney to collect money due by the Government must recite the warrant for payment, and that a power of attorney given before the issuing of a warrant for payment amounts to nothing, and is invalid. My construction of this section is that it applies to all sums due by the Government, be the same definite or indefinite.

The wisdom of this provision is commented on in the case of *Goodman vs. Niblack*, 102, U. S., p. 556. One of the reasons given in that opinion is to protect the Government, and they say :

"First. The danger that the rights of the Government might be embarrassed by having to deal with several persons instead of one, and by the introduction of a party who was a stranger to the original transaction."

They further say in the same opinion :

"The obvious reason of this is that there can be no purpose in such cases to harass the Government by multiplying the number of persons with whom it has to deal, nor any danger of enlisting improper influences in advocacy of the claim, and that the exigencies of the party who held it justified and required the transfer that was made."

See the whole of the opinion.

I beg also to refer you to sections 3620 and 5488 of the Revised Statutes, and the circular issued by this Department, August 24, 1876, Department Circular 107, as to the manner of dealing with public money. That circular says :

"In accordance with the provisions of the above sections (3620 and 5488) any public money advanced to disbursing officers of the United States must be deposited immediately to their respective credits, with either the United States Treasurer, some assistant treasurer, or designated depository other than a national-bank depository, nearest or most convenient, or, by special direction of the Secretary of the Treasury, with a national-bank depository," except in certain cases.

The circular further says :

Any check drawn by a disbursing officer upon moneys thus deposited must be in favor of the party, by name, to whom the payment is to be made, and payable to "order" or "bearer," with certain exceptions. The case under consideration is not one of those exceptions.

Thus it will be seen that the disbursing officer must make the check payable to the party by name to whom the payment is to be made, and that to collect that check the payee must indorse the same, and no power of attorney can be given for its collection, as no warrant has issued prior to the issuing of said check.

I cannot consider the inconveniences which may arise under this construction. I can only construe the law as I find it. Hence my opinion is that section 3477 must be construed as above indicated, and as it was construed by my predecessor, Judge Lawrence, and I do not concur in the opinion given by Attorney-General Brewster in regard to the same matter.

The letter of the Supervising Architect is herewith returned.

Very respectfully,

M. J. DURHAM,
Comptroller.

DEPARTMENT OF JUSTICE,
OFFICE OF THE SOLICITOR OF THE TREASURY,
Washington, D. C., June 18, 1886.

SIR: I am in receipt of your letter of the 5th instant, and the accompanying papers, relative to the settlement of accounts for the construction and repair of public buildings by the First Comptroller and the Commissioner of Customs.

You inquire whether in my opinion there is in the act organizing the office of Commissioner of Customs and defining his duties, anything that would interfere with the transfer to the First Comptroller of accounts for the construction and repair of public buildings which have been heretofore settled in the office of Commissioner of Customs.

The office of Commissioner of Customs was created by section 12 of the act of March 3, 1849. The provisions of this section are carried into the Revised Statutes as sections 316 and 317. The latter section prescribes that "The Commissioner of Customs shall examine all accounts settled by the First Auditor relating to the receipts from customs, including accounts of collectors and other officers of the customs, and certify the balances arising thereon to the Register." This section was amended by act of February 27, 1877, by the addition of this sentence: "And shall perform all the acts and exercise all the powers relating to the receipts from customs and the accounts of collectors and other officers of the customs or connected therewith, devolved by section 269 upon the First Comptroller in regard to other receipts and other accounts."

By section 277, Revised Statutes it is made the duty of the First Auditor to receive and examine all accounts accruing in the Treasury Department, *and all accounts relating to the receipts from customs, including accounts of collectors and other officers of the customs, &c.* Of these, by section 269, "All accounts relating to the receipts from customs" are excepted from the jurisdiction of the First Comptroller; but his jurisdiction of accounts of collectors and other officers of customs would seem to be reserved; but section 317 removes all difficulty by giving the Commissioner jurisdiction in express terms of all accounts settled by the First Auditor relative to the receipts from customs, *including* "accounts of collectors and other officers of the customs."

These sections are all *pari materia*, and must be construed together. Hence to avoid all conflict and ambiguity, and give a proper and consistent effect to section 269, which excepts from the general jurisdiction of the First Comptroller of all accounts settled by the First Auditor those relating to *receipts* from "customs," it may be fairly held that the words "accounts of collectors and other officers of the customs," as used in sections 277 and 317, mean the accounts of collectors and other officers of the customs relating to receipts from customs.

That part of section 317 which is within brackets adds nothing to the class of accounts transferred to the Commissioner by the exception of section 269. It merely authorizes him to perform with relation to accounts for receipts of customs such acts of accounting as the First Comptroller performs in regard to other receipts of the Treasury.

I am, therefore, of the opinion that the law organizing the office of Commissioner of Customs and defining the duties of that officer does not interfere with or embarrass the proposed transfer to the First Comptroller of accounts for the construction and repair and for personal services and miscellaneous expenses of public buildings which have been heretofore settled in the office of the Commissioner of Customs.

This, in my judgment, is not only a fair and legitimate construction, but would lead to a safer practice in the settlement of such accounts (than now exists under a divided jurisdiction), and therefore, in order to avoid imperfect examination and confusion of accounts and expenditures in excess of the amount appropriated, it is advisable that the revision of all accounts for the construction and repair of public buildings should be confined to one jurisdiction.

Very respectfully,

A. McCUE,
Solicitor.

Hon. SECRETARY OF THE TREASURY.

[Indorsement.]

JUNE 24, 1886.

Respectfully referred to the First Auditor with the information that accounts of disbursing agents and others for moneys disbursed on advances made after the close of the current fiscal year from general appropriations for the construction of custom-houses, appraisers' stores, and marine hospitals, and from annual appropriations hereafter to be made for pay of assistant custodians and janitors; fuel, lights, and water for public buildings; furniture and repairs of same for public buildings; repairs and preservation of public buildings; heating apparatus for public buildings, and inspector of furniture and other furnishings for public buildings will be settled by the First Auditor and the First Comptroller, in accordance with the opinion of the Solicitor of the Treasury of the 18th instant, copy of which is transmitted herewith.

Accounts for disbursement of moneys which have been or may be advanced from the annual appropriations herein enumerated for the service of the current or prior fiscal years will be settled by the First Auditor and Commissioner of Customs, as heretofore.

C. S. FAIRCHILD,
Acting Secretary.

[Circular.]

REGULATIONS GOVERNING ATTORNEYS AND AGENTS PRACTICING BEFORE THE TREASURY DEPARTMENT.

1886.
Department No. 13.
Division of W., E., and A. }

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., February 6, 1886.

The act of July 7, 1884 (23 Stat., 258), making appropriations to supply deficiencies in appropriations for the fiscal year ending June 30, 1884, and for prior years, *provides* "That the Secretary of the Treasury may prescribe rules and regulations governing the recognition of agents, attorneys, or other persons representing claimants before his Department, and may require of such persons, agents, and attorneys, before being recognized as representatives of claimants, that they shall show that they are of good character and in good repute, possessed of the necessary qualifications to enable them to render such claimants valuable service, and otherwise competent to advise and assist such claimants in the presentation of their cases. And such Secretary may, after due notice and opportunity for hearing, suspend and disbar from further practice before his Department any such person, agent, or attorney, shown to be incompetent, disreputable, or who refuses to comply with the said rules and regulations, or who shall, with intent to defraud, in any manner willfully and knowingly deceive, mislead, or threaten any claimant or prospective claimant, by word, circular, letter, or by advertisement."

In accordance therewith, the following rules and regulations are established by the Secretary of the Treasury:

1. A list of all persons entitled to practice as attorneys or agents before the Treasury Department will be kept in the office of the Secretary of the Treasury. On this list may be placed the names of members of the bar in good standing, but the Secretary of the Treasury may require from any such member evidence that he is in good standing at the bar.
2. An agent before being enrolled may be required to file a certificate of a judge of a United States, State, or Territorial court, or a United States district attorney, that the agent is of good moral character, and competent to render claimants valuable service, and to advise and assist them in the presentation of their claims.
3. No attorney or agent now debarred from practice in this Department, or any other of the Executive Departments, will be placed upon said list until the charges upon which he was so debarred shall be removed or satisfactorily answered.

4. The head of any Bureau may require an attorney or agent to present satisfactory evidence that the claimant has authorized him to prosecute the claim, but no *draft* will be delivered to such attorney or agent, unless he files a power of attorney, duly witnessed and acknowledged, expressly authorizing him to receive it.

5. The revocation of a power of attorney, or other authority to prosecute a claim, by a claimant or his legal representatives, will not be recognized, unless by decision to that effect by the proper accounting officer. But in cases of suspended claims, any agent or attorney who has failed, or shall hereafter fail, to take action thereon within three months after the suspension of the claim, shall be deemed to have abandoned such claim, and the right of the claimant to employ another attorney shall be absolute.

6. No agent or attorney who appears by substitution filed after these regulations go into force will be recognized, unless by written consent of the claimant thereto, dated after the date of the substitution, and naming the person substituted.

7. No power of attorney filed after the adjustment of a claim or account by the accounting officers will be recognized, unless it shows that the claimant was fully cognizant when he executed it of the adjustment and of the balance found due him.

8. When a firm engaged in prosecuting claims shall be dissolved, or when persons associated as attorneys in a power of attorney shall contest the right of either to receive a draft, the members or survivors of such firm, or the associates in such power of attorney, must file with the Secretary of the Treasury an agreement showing which of such members, survivors, or associates may continue to prosecute the claims, or may receive a draft; otherwise, only the claimant will be recognized; and in no case will a final settlement of the account, or any steps toward the transmission of a draft to the claimant, be delayed more than sixty days by reason of the non-filing of such agreement.

9. If a head of a Bureau has reason to believe, or if complaint be made to him, that an attorney or agent is guilty of any of the offenses set out in the above act, or of any violation of these rules, he shall report the case forthwith to the Secretary of the Treasury. The Secretary of the Treasury will then mail to the usual address of such attorney or agent notice of the charges preferred against him, informing him that they will be investigated at the time stated in the notice, which time in no case shall be less than thirty days from the date of the notice. If on the investigation it shall appear that the charge is sustained, the Secretary of the Treasury will disbar or suspend such attorney or agent, and, until reinstated, he will not be recognized as an attorney or agent before the Treasury Department or any Bureau thereof. Such investigation will be upon written or oral testimony, as the Secretary of the Treasury may direct.

10. These regulations shall go into force on and from the 1 day of March, 1886; and shall apply to all unsettled claims then pending in this Department, or which may thereafter be presented or referred to this Department for adjudication, but shall not be construed to abrogate any existing rules or orders of the accounting officers relating to the fees of attorneys or claim agents practising before their respective offices.

DANIEL MANNING,
Secretary.

[Circular.]

REGULATIONS GOVERNING ATTORNEYS AND AGENTS PRACTISING BEFORE THE TREASURY DEPARTMENT.

1886.
Department No. 142.
Division of W., E., and A. }

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., October 14, 1886.

In view of the embarrassment to the public service growing out of the many contests which the Department is called upon to decide between different attorneys claiming recognition in the same case, and contests between claimants and their attorneys

with reference to the proper measure of compensation to be allowed the latter, rule 4 of the regulations governing attorneys and agents practising before the Treasury Department, issued February 6, 1886, is hereby amended so as to read as follows, the same to take effect on and after December 1, 1886:

The head of any Bureau may require an attorney or agent to present satisfactory evidence that the claimant has authorized him to prosecute the claim, but, in all cases of the allowance of a claim, the draft or check for the payment of the same will be delivered to the claimant in person, or sent to him by mail at his actual post-office address.

C. S. FAIRCHILD,
Acting Secretary.

ADVERTISING FOR PROPOSALS.

1886.
Department No. 19. }

TREASURY DEPARTMENT,
OFFICE OF THE FIRST AUDITOR,
Washington, D. C., February 18, 1886.

The attention of disbursing officers is called to the following section of the Revised Statutes:

“SEC. 3709. All purchases and contracts for supplies or services, in any of the Departments of the Government, except for personal services, shall be made by advertising a sufficient time previously for proposals respecting the same, when the public exigencies do not require the immediate delivery of the articles, or performance of the service. When immediate delivery or performance is required by the public exigency, the articles or service required may be procured by open purchase or contract at the places and in the manner in which such articles are usually bought and sold, or such services engaged, between individuals.”

Hereafter no credit will be given or allowance made, in any account which shall be examined by this office, for the purchase of any article or the payment for any service, except personal services, unless the voucher therefor is accompanied by a certificate, signed by an officer having knowledge of the facts, that advertisement was duly made for proposals therefor, and showing the date and mode of such advertising; or, unless such article was purchased or such service engaged in a case of public exigency requiring immediate delivery or performance, and the fact of such exigency be established by a certificate signed by the officer granting the authority therefor.

I am, very respectfully, your obedient servant,

JAMES Q. CHENOWETH,
First Auditor.

Approved.

M. J. DURHAM,
Comptroller.

[Circular.]

PURCHASE OF SUPPLIES.

1886.
Department No. 165. }
Superintendent.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., December 9, 1886.

To Heads of Bureaus and Chiefs of Divisions of the Secretary's Office,

Treasury Department:

Section 3709 of the Revised Statutes, to which your attention is especially invited, provides that “All purchases and contracts for supplies or services, in any of the Departments of the Government, except for personal services, shall be made by advertising a sufficient time previously for proposals respecting the same, when the public

exigencies do not require the immediate delivery of the articles or performance of the service. When immediate delivery or performance is required by the public exigency, the articles or service required may be procured by open purchase or contract, at the places and in the manner in which such articles are usually bought and sold, or such services engaged, between individuals."

In this connection you are requested to state fully on the requisitions issuing from your office the necessity which may call for the immediate purchase or delivery of the articles therein described, in order that the Department may be enabled to determine whether the purchase should be authorized under the exigency clause, as stated in the statute above quoted.

HUGH S. THOMPSON,
Assistant Secretary.

ACCOUNTS OF DISBURSING OFFICERS AND OTHERS.

1886.
Department No. 109. }

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE,
Washington, D. C., August 20, 1886.

In auditing accounts of disbursing officers, all accounts of corporations paid in cash must be receipted by an officer of such corporation, authorized to receipt for money belonging thereto, evidence of which authority must either accompany the voucher or be filed in the Department. Receipts for small sums paid to corporations, such as railroad, telegraph, turnpike, transfer, express, steamboat, hotel, newspaper, and ice companies, when it is impracticable to obtain the signature of the proper officer of the corporation, may be signed by the local agent authorized to receive and receipt for money at the places where services were rendered or articles purchased.

Where an account is paid by draft on the Treasurer or subtreasurer, in the name of the corporation as payee, and such fact stated on the voucher, with the number of the draft, authority for signature will not be required.

Individual accounts must be receipted by the individual; firm accounts, by a member of the firm, or be paid by draft, as in the case of corporations.

M. J. DURHAM,
First Comptroller.

H. A. LOCKWOOD,
Acting Commissioner of Customs.

E. P. BALDWIN,
Acting First Auditor.

Approved.

C. S. FAIRCHILD,
Acting Secretary of the Treasury.

[Circular letter.]

SYSTEM TO BE OBSERVED IN THE EXAMINATION OF ACCOUNTS, ETC.

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE,
Washington, D. C., September 16, 1886.

I direct that the following regulation be strictly enforced in this office:

I. Chiefs of divisions must exercise personal supervision of all matters pertaining to their respective divisions, and report to the Auditor every violation on the part of any clerk or subordinate of any regulation of the Treasury Department or of this office.

II. Clerks upon whose desks accounts are placed involving any question of law, or based upon any Congressional statute heretofore unadjudicated in this office, must,

before proceeding with their examination, refer the matter to their respective chiefs for direction and instruction in the premises.

III. In order that a more perfect system may be observed in the examination of accounts, all corrections, proposed changes, and inquiries with reference to the subject-matter of an account, or as to the law upon which an account is based, or precedents by which it is to be judged, must be submitted by the clerk in charge of the particular account to the chief of his division, who will, in the exercise of his judgment, refer the matter to the head of the office for an opinion.

IV. It is expressly enjoined upon employés of this office that no information be given out concerning the work of the office without written permission of the Auditor.

V. Clerks are hereby forbidden from holding any intercourse with attorneys or other persons concerning the business of the office during office hours, unless instructed so to do by the Auditor.

VI. Clerks must in no case seek information from other offices of this or any other Department of the Government without first bringing the matter to the attention of their chief and having his permission in the premises.

VII. The Deputy Auditor is the executive officer of this office, and in all matters pertaining to the business of the office authorized to speak and act in the name of the Auditor.

JAS. Q. CHELOWETH,
First Auditor.

ACCOUNTS FOR PERSONAL AND OTHER SERVICES AND SUPPLIES REQUIRE VOUCHERS FOR SAME TO BE ACCOMPANIED BY CERTIFICATES OF SERVICE PERFORMED OR SUPPLIES DELIVERED.

[This circular is identical with Department Circular No. 112, issued November 8, 1881.]

1886. }
Department No. 157. }

TREASURY DEPARTMENT, FIRST AUDITOR'S OFFICE,
Washington, D. C., November 10, 1886.

Special attention is called to the following provisions of the statutes relating to the purchase of articles for the use of the United States; or for services rendered under provisions of law or regulations of the Treasury Department:

SEC. 3648. "No advance of public money shall be made in any case whatever. And in all cases of contracts for the performance of any service, or the delivery of articles of any description, for the use of the United States, payment shall not exceed the value of the service rendered, or of the articles delivered previously to such payment. It shall, however, be lawful, under the special direction of the President, to make such advances to the disbursing officers of the Government as may be necessary to the faithful and prompt discharge of their respective duties, and the fulfillment of the public engagements."

This statute is mandatory and binding upon all who serve the Government for salary or fees; and also for all purchases of articles for delivery to the United States; carefully restricting payment made to amount of service rendered, or articles purchased and duly delivered *before such payment*.

Hereafter, specific evidence of delivery of any and all articles purchased for the public use will be required for file with the vouchers presented to this office for audit.

The rendition of a bill, with receipt, for moneys claimed as due for purchase made, will not be deemed evidence of delivery in any case.

Persons or corporations demanding payments in advance for gas, water, or other service, or supplies for the public use, are notified that, under the restrictive provisions of the statutes, no account can be certified by this office except for service, &c., rendered *at the date of presentation of such account*.

Disbursing officers, who are charged with payments for articles purchased, or services rendered to the Government, are notified that suspensions or disallowances will

be made in all accounts rendered by them for such articles, or service, until full evidence is filed that the service has been rendered, and that the articles have been delivered to the proper custodian or agent of the Government.

All officers legally responsible for the custody of public property are required by law to keep careful account of the same and to charge themselves therewith.

The certificate of delivery of property purchased for use of the United States will be required in all cases where practicable, duly signed by the legal custodian thereof. Where property is delivered to other parties than those above indicated for transportation, or for a subsequent delivery, the certificate will be signed by the *actual custodian* to whom delivered.

JAS. Q. CHENOWETH,
First Auditor.

Approved.

M. J. DURHAM,
First Comptroller.

Approved.

DANIEL MANNING,
Secretary.

[Circular.]

REQUISITIONS FOR PRINTING, BINDING, &c.

[Superseding all previous regulations on the subject.]

1885.
Department No. 61.
Division of S., P., and B. }

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., May 9, 1885.

To all Officers, Clerks, and Employés of the Treasury Department :

To secure uniformity and economy in publishing circulars, reports, &c., in printing blanks, and in printing and binding blank books, and to prevent confusion in their use, a strict compliance with the following regulations is hereby enjoined upon all officers of the Department :

I. Blank books should be ordered at least two months, and blanks and other printing one month, before needed for use.

II. A year's supply of established forms of books and blanks should be ordered at a time.

III. No requisition shall be for more than one form.

IV. No requisition will be advanced or made special, except in case of absolute and unavoidable necessity.

V. The title of each blank book will be written on requisition, but *directions for making books will appear in detail on the copy*, and must specify—1. The number of leaves or openings required. 2. The style of binding desired, *i. e.*, whether *Russia ends and bands; †half Russia, patent back; ‡half Russia, plain, cloth sides; §half Russia, plain, paper sides; or ¶board covers, cut flush. 3. Specific instructions for titling, paging, indexing, tagging, canvas covering, &c.

VI. Blank books and blanks must conform as nearly as practicable to the following standard sizes of paper (or fractional divisions thereof) used at the office of the Public Printer :

	Inches.		Inches.
Double folio	22 by 34	Royal	19 by 24
Imperial	22½ by 31	Medium	18 by 23
Super-royal	20 by 28	Folio	17 by 22
Double demy	20½ by 32	Demy	16 by 20½
Double cap	17 by 28	Cap	14 by 17
Double cap	16½ by 26	Cap	13 by 16½

* Suitable for books of 250 leaves or more.

† Suitable for books of from 175 to 250 leaves.

‡ Suitable for books of from 88 to 175 leaves.

§ Suitable for books of less than 88 leaves, which are not subjected to much handling.

VII. Each blank book must have printed, on the back or side, its title, the serial number of the volume, the name of the division and office in which it is to be used, and the name of the Department; and, whenever practicable, the heading of each page will distinctly show the character of the transactions to be entered, and the sub-headings of columns should be sufficiently full to clearly indicate their purpose.

VIII. To avoid the mutilation of the books of the Department, loose sheets of each form should be kept on hand, to be used as printer's copy when ordering new supplies.

IX. Printed books can, under the law, be bound only in cloth or sheep. When sheep binding is deemed necessary, the particular style desired should be specified *on the requisition, i. e.*, either full sheep, (light or dark;) half sheep, (light or dark,) cloth sides; or half sheep, (light or dark,) paper sides. Directions for titling should accompany the material to be bound; and, when it is deemed important to have lettering, &c., agree with the previous volumes of a series, a sample ought also to be sent with the material.

X. Every blank, when printed, must have a serial number and a brief heading, and should also contain the name of the office (with the name of the division, in case of the Secretary's office) in which it is to be used.

XI. Each circular, circular letter, report, or other printed document, must have a brief heading showing its contents or the use to which it is to be applied.

XII. In ordering blanks, the numbers only need be written on requisitions. Necessary instructions for the printer should appear on the copy.

XIII. When it is desired that a form be printed in other than ordinary black ink, the particular color or kind should be specified on the copy.

XIV. All copy should be carefully and thoroughly prepared—to avoid, as far as possible, alterations in proof; and, to enable the Public Printer to furnish the estimates of cost required by law, the copy must invariably accompany requisitions.

XV. Proofs should be promptly examined and returned to the Division of Stationery, Printing, and Blanks, *in the envelopes or jackets in which they are received from the printer.*

XVI. Heads of bureaus, in making requisitions for their annual and other reports authorized to be printed, should not order more copies than necessity actually demands. The appropriation for printing and binding for the Department is limited, and rigid economy is required in its expenditure.

In order that these instructions may be intelligently carried out, the clerks in each bureau of the Department and division of the Secretary's office to whom the duty of preparing copy and making requisitions is assigned, should be required to familiarize themselves with the technicalities and details of the work.

DANIEL MANNING,
Secretary.

EXTRACTS FROM THE LAW RELATING TO PUBLIC PRINTING AND BINDING.

"All printing, binding, and blank books for the * * * Executive * * * Departments, shall be done at the Government Printing Office, except in cases otherwise provided by law."—(*Sec. 3786, Revised Statutes.*)

"The forms and style in which the printing or binding ordered by any of the Departments shall be executed, the materials and size of type to be used, shall be determined by the Congressional Printer, having proper regard to economy, workmanship, and the purposes for which the work is needed."—(*Sec. 3790, Revised Statutes.*)

"* * * That it shall not be lawful for the head of any Executive Department, or of any bureau, branch, or office of the Government, to cause to be printed, nor shall the Public Printer print, any document or matter of any character whatever except that which is authorized by law and necessary to administer the public business, nor shall any bureau officer embrace in his annual or other report to be printed any matter not directly pertaining to the duties of his office as prescribed by law." (*Act July 7, 1884.*)

"The head of each Department * * * shall furnish to the Congressional Printer copies of the documents usually accompanying his annual report, on or before the

first day of November in each year, and a copy of his annual report on or before the the third Monday in November in each year.”—(*Sec. 196, Revised Statutes.*)

“ * * * That no expensive maps or illustrations shall be printed without the special order of Congress.”—(*Act June 23, 1874.*)

“ * * * And hereafter no binding shall be done for any Department of the Gov- ernment except in plain sheep or cloth, and no books shall be printed and bound ex- cept when the same shall be ordered by Congress, or are authorized by law, except record and account books, which may be bound in Russia leather, sheep fleshers and skivers, when authorized by the head of a Department. * * *”—(*Act June 20, 1878.*)

[Circular.]

REQUISITIONS FOR PRINTING, BINDING, &c.

[Amendatory of Circular No. 61 of 1885.]

1887.
Department No. 3.
Division of S., P., and B. }

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., January 11, 1887.

To all Officers, Clerks, and Employés of the Treasury Department:

Owing to the overtaxed condition of the Public Bindery, it becomes necessary to extend the time allowed for furnishing blank books and other material. Existing regulations on the subject are accordingly modified as follows: .

- I. Four months will hereafter be required for making blank books.
- II. Binding orders, where there is no printing, will require three months.
- III. Two months should be allowed for the preparation of all blank forms.

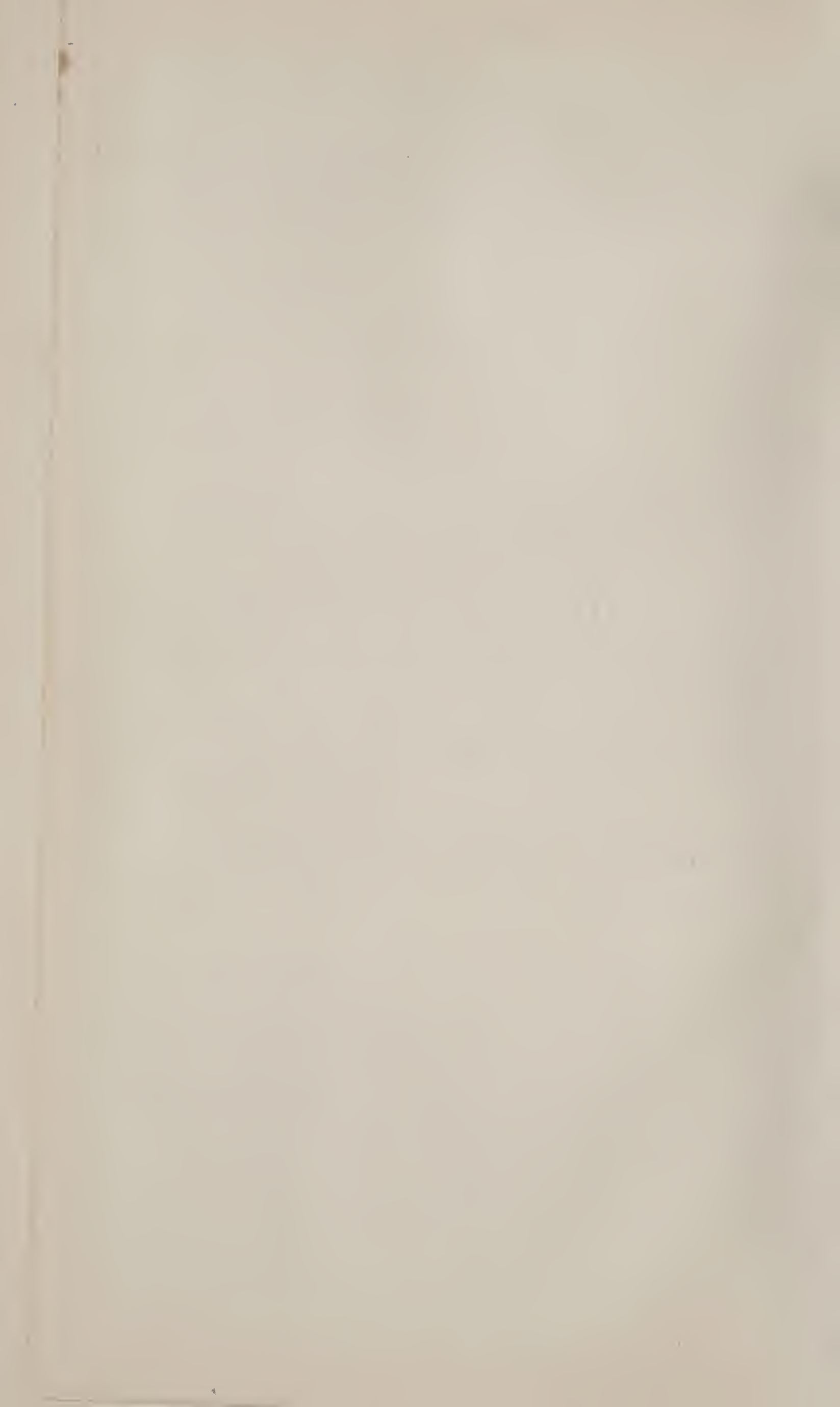
Except in case of absolute necessity, no requisition will be made special; and officers and clerks of the Department responsible for the ordering of printing supplies will see that the requirements of this circular are fully complied with.

A table showing the different sizes of paper used at the Public Printing Office is appended for the information and guidance of officers and clerks in ordering record- books and blank forms, and the sizes specified therein (or fractional divisions thereof) should be conformed to as nearly as practicable.

DANIEL MANNING,
Secretary.

Table of standard sizes of paper used at the Office of the Public Printer.

	For blanks.	For blank books.
Quarto.....	10 × 16 inches..	
Cap.....	{ 13 × 16½ inches..	{ 14 × 17 inches.
	{ 14 × 17 inches..	
Double cap	{ 16½ × 26 inches..	{ 17 × 28 inches.
	{ 17 × 28 inches..	
Demy.....	16 × 20½ inches..	16 × 21 inches.
Double demy	20½ × 32 inches..	21 × 32 inches.
Folio	17 × 22 inches..	
Double folio	22 × 34 inches..	
Medium	18 × 23 inches..	18 × 23 inches.
Royal.....	19 × 24 inches..	19 × 24 inches.
Super-royal.....	20 × 28 inches..	20 × 28 inches.
Imperial.....	22½ × 31 inches..	23 × 31 inches.



INDEX.

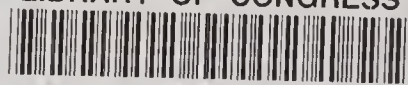
Subject.	Page.	Section, R. S.
Land:		
Restriction on purchase of	3	3736
Assent of States to purchase of.....	3	1838
title to be approved by Attorney-General	3	355
consent of State legislature to purchase of	3	355
selection of sites for public buildings.....	3, 4	.....
commis-ioners must file oath or affirmation.....	3, 4	.....
title papers to be furnished the Attorney-General.....	4	.....
may be acquired by purchase or condemnation	4	.....
penalties for injury to public property	4, 5	.....
unproductive property may be leased	5	.....
Appropriations:		
warrants shall specify the	5	3675
estimates for salaries must be based upon law	5	3662
application of	5	3678
expenses of commissions, &c., not to be paid without special	5, 6	3681
contingent not to be used except by order of Secretary	6	3683
contingent, not to be paid for clerical service	6	3682
estimates for, how made.....	6	3663
no expenditures in excess of	6, 8	3679
for public buildings available immediately.....	6	3684
balances of, how disposed of	6	3690
balances of, may be included in surplus-fund warrant	7	3691
balances remaining two years	7	.....
permanent specific, excepted	7	.....
for collecting revenue from customs remaining two years.....	7	.....
estimates for, to be transmitted to Congress by Secretary.....	7	.....
for public buildings available until completion.....	8	.....
balances of, when to be covered into the Treasury.....	8	.....
must be expended within the limitations of law.....	8	.....
increase of expense limited to 10 per cent	8	.....
authority to purchase site, &c., not to be held as making.....	8	.....
Disbursing agents:		
must render distinct accounts.....	8	3623
must keep an accurate entry of each transaction	9	3643
must settle accounts within fiscal year	9	250
must pay moneys to Treasurer and forward receipt	9	3621
must render accounts monthly.....	9	3622
penalty for failure to render accounts	10	5491
penalty for failure to make returns or reports	10	1780
must deposit moneys with Treasurer.....	10	3620
may draw for same only as it may be required.....	10	3620
only in favor of person to whom payment is made ..	10	3620
transfers to, shall be by draft or warrant.....	10	3620
suits to recover money from	10	3624
failure to account or to pay over.....	10, 11	3633
to be reported to Solicitor of the Treasury	11	3633
to be reported annually to Congress	11	272
penalty for receipting for larger sums than paid.....	11	5483
penalty for unlawfully depositing, converting, loaning, &c.....	11	5488
penalty for failure of Treasurer, &c., to safely keep moneys..	11, 12	5489
penalty for loaning, using, converting, &c	12	5490
penalty for failure to deposit when required	12	5492
provisions of the five preceding sections to apply to all	12	5493
conversion of funds to his own use.....	12	5496
penalty for acting as agent, &c., to prosecute claims	12, 13	5498
exchange of funds by, restricted	13	3651
must account for premium on sales of notes, drafts, &c	13	3652
accounts of clerks, &c., to be approved in open court.....	13, 14	.....
checks of outstanding three years to be covered in	14	306
voucher for draft remaining unpaid three years or more	14	307
holder of check entitled to payment.....	15	308
accounts of, unchanged for three years.....	15	309
checks of, outstanding three years to be reported.....	15	310

Subject.	Page.	Section, R. S.
Disbursing agents—Continued.		
may issue duplicate check when original is lost, &c.....	15, 16	3646
check of, when dead, or out of service	16	3647
bonded officers may be designated as, by the Secretary	16	255
Commissions:		
not to be allowed unless authorized by law.....	16	1765
not to exceed one quarter of one per cent.....	16	3657
may be fixed by Secretary	16	3658
limited to one-eighth of one per cent	16, 17	3654
limit fixed at three eighths of one per cent.....	17	.....
may be paid outside of Washington.....	17	.....
not to be allowed assistant treasurers	17, 18	3597
customs officers at certain places not entitled to	18	.....
Contracts:		
shall be made by advertising.....	19	3709
bidders may be present at opening of proposals.....	19	3710
not to be made unless authorized by law	19	3732
penalty for entering into, in excess of appropriation	19	5503
not to be entered into in excess of appropriation	19	3733
limitation of payments to be made on	19	3648
transfer of prohibited	20	3737
for supplies limited to one year	20	3735
members of Congress not to be interested in.....	20	3739
with incorporated companies, not affected by section 3739 ...	20	3740
condition to be inserted in.....	20, 21	3741
consideration for procuring, penalty.....	21	1781
may be declared null and void.....	21	1781
compensation for procuring prohibited	21	1782
with member of Congress, penalty	21, 22	3742
to be deposited with proper accounting officer.....	22	3743
Employés:		
unauthorized payments to prohibited	22	1760
double salaries prohibited	22	1763
payment to for extra services.....	22	1764
additional pay or extra allowance	22	1765
extra compensation to prohibited	23	170
restriction on employment of	23	171
not to be employed beyond provisions of law	24	.....
to be paid from specific appropriations only	24, 25	.....
not to be detailed from places outside of the Dist. of Col.	25	.....
to be apportioned among the several States and Territories..	25	.....
eight hours to constitute a day's work	23	3738
in Departments, to work seven hours per day	25	.....
no payments to persons in arrears to the United States.....	22, 23	1766
persons honorably discharged to have preference.....	23	1754
formerly in Department, not to prosecute claims	24	190
penalty for trading in public property, &c	23, 24	244
presents or donations to superiors prohibited	23	1784
giving or receiving money for political purposes.....	24	.....
may be employed by Supervising Architect	26	.....
pay of assistant messengers, firemen, &c	26	.....
Miscellaneous:		
work on public buildings may be deferred.....	8	.....
plans and estimates by whom to be approved.....	8	.....
all accounts, &c., to be settled in Treasury Department	8, 9	236
advances of public moneys prohibited.....	19, 20	3648
moneys to be deposited without deduction	26	3617
proceeds of sale of old material	26	3618
assignments and transfers void unless, &c	26, 27	3477
employment of attorneys or counsel.....	27	189
all parties to conspiracy liable to penalty, &c.....	27	.....
embezzling, stealing, &c., of public property	27	.....
receiving, concealing, &c., of stolen public property	27, 28	.....
judgments, &c., against the United States, subject to offset..	28	.....
no advertising without authority.....	28	3828
to be paid for at commercial rates.....	28, 29	.....
printing to be done at Government Printing Office	29	3786
advertising in District of Columbia.....	29	.....

Subject.	Page.	Section, R. S.
Miscellaneous—Continued.		
telegrams.....	29	5266
actual traveling expenses only to be paid.....	29, 30	.....
not to apply to attorneys, marshals, &c., of U. S. courts.....	29, 30	.....
mileage allowed officers of the Army and Navy.....	30	.....
mileage to Army officers limited to 4 cents per mile.....	30, 31	.....
payments to certain railroads to be withheld.....	31	5260
land-grant railroads.....	31	.....
settlement of Pacific Railroad accounts.....	32	.....
inspection of fuel in District of Columbia.....	32	3711
rent of buildings in District of Columbia.....	33	.....
Superintendents:		Section.
appointment, &c.....	35	1
appointment of disbursing agent.....	35	2
plans, and execution of work.....	35	3
testing stability of foundation.....	35	5
leveling, grading, &c.....	36	6
progress of work to be reported.....	36	7
photographic views to be procured and forwarded.....	36	8
inspection of building, &c.....	36	9
must devote attention to and inspect work and materials, &c.....	36	10
erection of temporary office or other building, &c.....	36	11
renting office rooms, &c.....	36, 37	11
furniture for office.....	37	12
fence around site, erection of, &c.....	37	13
stationery, books, blanks, &c.....	37, 38	14
responsibility for and sale, &c., of public property.....	38, 39	15, 16
traveling expenses, &c.....	39	17
employment of mechanics and laborers, hours of service, &c.....	39	18
contingent force, employment of, &c.....	39, 40	19
rules and regulations for employés.....	40	20
leaves of absence.....	41	21
official letters.....	41	22
contracts.....	41, 42, 44	23, 31
expenditure without authority.....	42	24
appropriations.....	42	26
contracts, interest in, prohibited.....	43	27
advances of personal funds prohibited.....	43	28
advertising supplies, proposals, &c.....	43, 44	29, 30
official papers and records, preparation of.....	45	32
estimate of funds.....	45, 46	33
vouchers, certification of.....	48	34
forms of.....	48-52	35
vouchers for pay-rolls.....	52-54	36
vouchers for traveling expenses.....	55, 56	37
vouchers for advertising.....	56	38
vouchers for purchases in open market.....	56	39
vouchers for final payment under contract, &c.....	56	40
vouchers for extras under contract, &c.....	56	41
vouchers, Government property, not allowed in part payment.....	56	42
vouchers, general instructions in regard to.....	57	43
abstract of vouchers, how prepared.....	57	44
letter-press copy-book to be kept.....	58	45
letters sent and received, register of.....	58, 59	46, 47
time-book, mode of keeping, &c.....	59, 60	48
requisition-book, mode of keeping, &c.....	61	49
voucher-book, mode of keeping, &c.....	61	50
material-book, mode of keeping, &c.....	61, 62	51
journal to be kept.....	62-66	52
daily report to be made.....	66-68	53
monthly report.....	68-88	54
book of instructions to be referred to before writing.....	88	55
when applicable to superintendents of repairs.....	89	56
Custodians:		
the Government building to be in charge of.....	91	1
engineers, firemen, and janitors, under his direction.....	91	2
instructions to engineers and fireman.....	91, 92	3
heating apparatus, engines, pumps, and elevators.....	92	4

Subject.	Page.	Section.
Custodians—Continued.		
duties of janitors.....	93	5
necessary repairs to be reported	93	6
only custodians to incur expenditures.....	93, 94	7
authority must be obtained before incurring expenditures....	94	8
estimates	94, 95	9
specifications	95	10
competitive bids should be obtained	95, 96	11
proposals	96	12
advertisements and circular letters	96, 97	13
bonds and contracts.....	97	14
leases.....	97, 98	15
sale of furniture and old material.....	98	16
fuel, furniture, and carpets	98, 99, 100	17, 18, 19
safes and locks.....	100	20
vouchers.....	100, 102	21
extra pay, advances, failure to account, appropriations	102	22
repairs and preservation of public buildings	102, 103	23
heating, hoisting, and ventilating apparatus	103	24
vaults, safes, and locks for public buildings.....	103	25
furniture and repairs of same for public buildings	103, 104	26
fuel, lights, water, &c., for public buildings.....	104	27
pay of assistant custodians and janitors.....	104, 105	28
expenses of collecting the revenue from customs.....	105	29
official letters to be properly addressed.....	105, 106	30
separate communications required	106	31
letters to be answered without delay.....	106	32
letters to be briefed	106	33
posting advertisements prohibited	107	34
rooms to be used for official purposes only	107	35
assignment of rooms.....	107	36
assignment plans.....	107	37
custodian's lock-box key account	108, 110	38
reports on letter boxes and drawers, safes, &c	110	39
returns of public property	110, 112	40
hot-water heating apparatus	113	.....
low-pressure steam heating apparatus	114	.....
information in regard to safes and locks.....	114, 116	.....
requisitions for books and blanks	117, 118	.....
sample forms for returns of public property	119, 120	.....
sample letters for transfer, selling, and dropping public prop- erty	121	.....
sample pay-roll	122	.....
sample vouchers	123, 128	.....
Disbursing officers, &c.:		
American Institute of Architects, professional practice, &c ...	129	.....
instructions to disbursing agents	130, 132	.....
information for, in rendering accounts.....	132	.....
duplicate checks	133, 134	.....
instructions relative to public moneys and official checks	134	.....
instructions relative to payment of drafts and official checks....	136	.....
power of certain officers in the issue of requisitions, &c	137	.....
the date when accounts or claims accrue must be stated	141	.....
decision of Secretary in relation to use of appropriations, &c....	141	.....
briefing and referring official communications.....	144	.....
circular relating to allowances for traveling expenses.....	145	.....
decision of First Comptroller relative to powers of attorney....	146	.....
transfer of certain accounts from Commissioner of Customs to First Comptroller	147	.....
regulations for attorneys and agents	148, 149	.....
advertising for proposals	150	.....
purchase of supplies.....	150	.....
auditing accounts of disbursing officers	151	.....
system to be observed in the examination of accounts	151	.....
certificate required of service performed or supplies delivered ..	152	.....
requisitions for printing, binding, &c.....	153, 155	.....

LIBRARY OF CONGRESS



0 019 308 936 7